

Minutes of Council Meeting

held on

Tuesday 25 July 2023, 5.30PM

in the Council Chamber, 83 Mandurah Terrace Mandurah

PRESENT:

MAYOR	R WILLIAMS	
COUNCILLOR	B POND	COASTAL WARD
COUNCILLOR	J GREEN	COASTAL WARD
COUNCILLOR	D PEMBER	EAST WARD
COUNCILLOR	D WILKINS	EAST WARD
COUNCILLOR	A KEARNS	EAST WARD
COUNCILLOR	C KNIGHT [Deputy Mayor]	NORTH WARD
COUNCILLOR	P JACKSON	NORTH WARD
COUNCILLOR	A ZILANI	NORTH WARD
COUNCILLOR	D SCHUMACHER	TOWN WARD
COUNCILLOR	P ROGERS	TOWN WARD
COUNCILLOR	R BURNS	TOWN WARD

MS	C MIHOVILOVICH	CHIEF EXECUTIVE OFFICER
MR	B INGLE	ACTING DIRECTOR BUSINESS SERVICES
MS	J THOMAS	DIRECTOR PLACE AND COMMUNITY
MR	J CAMPBELL-SLOAN	DIRECTOR STRATEGY AND ECONOMIC DEVELOPMENT
MR	M HALL	DIRECTOR BUILT AND NATURAL ENVIRONMENT
MRS	T JONES	EXECUTIVE MANAGER GOVERNANCE SERVICES
MRS	A DENBOER	MINUTE OFFICER

1. OPENING OF MEETING AND ANNOUNCEMENT OF VISITORS

The Mayor declared the meeting open at 5.33pm.

2. ACKNOWLEDGEMENT OF COUNTRY

Mayor Williams acknowledged that the meeting was being held on the traditional land of the Bindjareb people, and paid his respect to their Elders past and present.

3. APOLOGIES

Apologies

Councillor Di Prinzio

4. DISCLAIMER

The Mayor advised that the purpose of this Council Meeting is to discuss and, where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting. Persons should be aware that the provisions of the *Local Government Act 1995* (Section 5.25(e)) and the *City of Mandurah Standing Orders 2016* (Section 13.1(1)) establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person.

The City of Mandurah expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a Member or Officer, or the content of any discussion occurring, during the course of the Council meeting.

G.1/7/23 CHANGE OF AGENDA ORDER

MOTION

Moved: Mayor R Williams
Seconded: Councillor C Knight

That Council consider Item 14 Announcements by the Presiding Member as the next item, due to the public interest in the Chamber.

CARRIED: 12/0

FOR: Mayor R Williams, Cr C Knight, Cr B Pond, Cr J Green, Cr D Wilkins, Cr P Jackson, Cr A Zilani, Cr D Schumacher, Cr R Burns, Cr D Pember, Cr A Kearns, Cr P Rogers

AGAINST: Nil

5. ANNOUNCEMENTS BY THE PRESIDING MEMBER

At the invitation of the Mayor, Councillors updated the meeting on the following recent activities:

- 5.1 Councillor C Knight - Winter in Mandurah Launch
- 5.2 Councillor J Green - WA Police NAIDOC Event
- 5.3 Councillor D Wilkins - Peel Lightning Netball Club Season Launch
- 5.4 Councillor D Schumacher - Peel Thunder Football Fenton Medal
- 5.5 Mayor R Williams awarded Claire Cavanagh the City of Mandurah's Local Legend Award for the month of June.
- 5.6 Mayor R Williams – Local Legend, John Ellery
- 5.7 Mayor R Williams – Acknowledge of the new CEO

6. ANSWERS TO QUESTIONS TAKEN ON NOTICE

Nil.

7. PUBLIC QUESTION TIME

7.1 BRAD BEDFORD: ABORIGINAL CULTURAL CEREMONIES AND THE HERITAGE ACT

Mr Bedford asked the following questions:

- 1. *Does the City spend any money on Aboriginal Cultural Ceremonies?*

City of Mandurah Response

The Director Place and Community responded yes, including Welcome to Country and Smoking Ceremonies.

- 2. *If yes, how much?*

City of Mandurah Response

The Director Place and Community responded in the financial year 2022/23, the City spent \$14,397 on Cultural Ceremonies. Some cultural protocols are combined with a performance and may include dance, song, music or other cultural offering.

- 3. *How many cultural ceremonies for the 22-23 Financial Year?*

City of Mandurah Response

The Director Place and Community advised in the last financial year 2022-23, the City paid for a total of 16 ceremonies, comprised 13 Welcome to Country and 3 Smoking ceremonies.

4. *Has the City got any information of the Aboriginal Heritage Act ie If land in the City of Mandurah needs a permit ie does the City of Mandurah have the areas or do they have to call in Elders or advisors?*

City of Mandurah Response

The Director Place and Community advised the State Government Aboriginal Cultural Heritage Inquiry System (dplh.wa.gov.au) provides a regularly updated directory of Aboriginal Cultural Heritage. The mapping details areas of cultural heritage across Western Australia.

5. *At what cost is a permit?*

City of Mandurah Response

The Director Place and Community Permit advised costs are detailed on the State Government's website Aboriginal Cultural Heritage fees and charges (www.wa.gov.au)

6. *Who decides on the Elders or Advisors at Cultural Ceremonies and does it go to tender?*

City of Mandurah Response

The Director Place and Community Permit advised the City's Policy "POL-CMR-07 Welcome to Country and Acknowledgement of Country" offers guidance regarding cultural protocols. The Policy is part way through a review by City officers, and the review will recommence when the Reconciliation Action Plan Steering Group reconvenes. The City does not Tender for these services.

Consistent with the City's Reconciliation Action Plan, the City maintains a list of key contacts for organising Welcome to Country. City Officers consult with local Aboriginal organisations, known Traditional Owners and alongside the City's Reconciliation Action Plan Steering Group to develop this list. The services of a Traditional Owner for a specific event may be determined by a number of influencing factors such as existing connections to the event, availability and nature of the event.

7.2 EMMA FRUNKS: BLUE BAY CAR PARK CONCEPT DESIGN

Mrs Frunks asked the following questions:

1. *In regards to the Blue Bay Car Park Concept Design, the previous three plans had vegetation plants and/or grass area. Why in this new design are there no plants or vegetation? People are less likely to drive across a vegetation area than concrete. Can we please have a grass or low shrubs section along the road side to help with the beautification of the area and to deter vehicles from driving over the concrete area to access the carpark?*

City of Mandurah Response

The Director Built and Natural Environment advised that the new plan does not include vegetation as the car park location has been reconfigured more centrally to provide a wider activation space adjacent to the foreshore. Accordingly, there is no longer sufficient space to provide a Water Sensitive Urban Design basin with planting. It is also noted there are limited suitable shrub species that would be expected to thrive given the exposed coastal environment. Barrier kerb, wheel stops and other measures will also be used to reduce the likelihood of vehicle encroachment on pedestrian areas.

2. *The Blue Bay Concept Design has included improved street lighting. The current lights are very bright, and neighbours have complained they are too bright and shine into houses. Doddi's beach has no lighting and they don't have people congregating there throughout the night. Could the current lighting stay as it is, and the funds redirected into a CCTV camera or alternatively the lighting turned around to face the ocean and not the nearby residents?*

City of Mandurah Response

The Director Built and Natural Environment advised that a lighting upgrade had been included to improve safety for pedestrians and motorists. This is also expected to assist in the activation of the space. The present lighting does not meet Australian Standard guidelines and an appropriate upgrade is an important aspect of the car park and landscaping improvements at the Blue Bay car park and the raised treatments at the intersections of Halls Head Parade and Leighton Road and Halls Head Parade and Mippi Road. Consideration will be given to local amenity as part of the design of the lighting upgrades. The Director Built and Natural Environment also advised that there were no plans to install permanent CCTV at this location however the use of temporary CCTV would continue on a periodic basis.

7.3 TONY CORCORAN: HALLS HEAD COASTAL SHARED PATH AND BLUE BAY CAR PARK REPORT (REPORT 2)

Mr Corcoran asked the following questions:

1. *Will the council consider reversing the current proposed flow of traffic through the car park?*

City of Mandurah Response

The Director Built and Natural Environment advised that reversing the proposed traffic flow through the Blue Bay car park would create a conflict point between the right turn from the car park onto Halls Head Parade and south bound traffic on Halls Head Parade. Realignment of the intersection of Halls Head Parade and Mippi Road, required to resolve this issue, would lead to significant additional costs.

2. *The current plan suggests an entry point into the car park at the southern end i.e. the junction with Mippi Road and an exit at the northern end i.e. the junction with Leighton Road. Currently the anti-social elements who congregate in the car park at night speed out of the car park and up Leighton Road or north along Halls Head Parade. If the car park exit were at the southern end they would have to turn left and then negotiate the raised plateau at the junction with Leighton Road. This would have the effect of deterring their speeding.*

City of Mandurah Response

The Director Built and Natural Environment stated that the proposed arrangements include raised intersection treatments at both the entry and exit points of the car park, on Halls Head Parade, and narrowing of the entry and exit. In addition, four road humps are included within the car park including at the entry and exit. These traffic calming measures are expected to reduce traffic speeds in the car park and for north and south bound traffic on Halls Head Parade. The Director Built and Natural Environment further indicated that he believed that any

restriction on traffic movement exiting the car park would unnecessarily inconvenience local residents.

7.4 LEAH MANSFIELD: NETBALL COURTS THOMPSON STREET (REPORT 2)

Ms Mansfield asked the following questions:

1. *Could we please have an update on the works?*

City of Mandurah Response

The Director Built and Natural Environment advised that from previous communication with the association there wasn't any further update regarding quotations and timelines of resurfacing the courts. As advised at the recent meeting with the association, due to the weather conditions we presently can't apply a new surface treatment so it is likely that these works could not be undertaken until after the end of the netball season, however, the City will keep stakeholders updated.

2. *Will the Mandurah Netball Association be consulted prior to work being completed to the netball courts at Thompson Street?*

City of Mandurah Response

The Mayor assured that the Association would be consulted before any work is done.

7.5 TIFFANY HAGEMANN: NETBALL COURTS THOMPSON STREET (REPORT 2)

Ms Nash asked the following questions that were taken on notice:

1. *Does the Mandurah City Council ("Council") conduct a Risk Assessment on their Facilities prior to progressing with a Hire Agreement? If so, will the Council share the report with Mandurah Netball Association?*

City of Mandurah Response

The Director Built and Natural Environment responded the City has a framework in place to manage its strategic and operational risks. The City does not conduct a specific risk assessment on its facilities prior to progressing with a hire agreement.

2. *What is the Council's HSE Policy relating to Inspections and Preventative Maintenance of the Facilities hired out to Community Sporting Organisations, for extended periods?*

City of Mandurah Response

The Director Built and Natural Environment responded that the City performs condition inspections of its infrastructure assets, as a minimum, every five years. Asset renewal is programmed based on asset condition and expected deterioration.

3. *What compensation is provided to Community Sporting Groups, under a Hire Agreement with the Council, when during the hire period the Facility becomes unfit for purpose?*

City of Mandurah Response

The Director Place and Community responded that Mandurah Netball Association (MNA) is invoiced retrospectively, ie for the previous season. As such, MNA has not yet been billed for the current 2023 season. The City has endeavoured to show goodwill to MNA by offering alternative facilities free of charge. Under delegation, the City can waive fees to assist hirers in certain circumstances. A decision to waive charges may only be exercised in accordance with an assessment of specific conditions, including (for example) not for profit status, whether the facilities were used, fairness, alignment to City strategic objectives and benefit to the community.

4. *With the recent announcement by Roger Cook, with the investment of \$10 million into the Mike Barnett Sports Complex for Basketball & Netball, is this an avenue the Council will explore?*

City of Mandurah Response

The Director Place and Community advised that yes, the City is already exploring this avenue. The City has met with Ministers and local Members of Parliament multiple times to discuss netball solutions and funding options for increased netball provision. Irrespective of capital funding, the City does not own vacant land suitable to fit a regional netball facility comprising 26 plus courts plus clubroom. Furthermore, a regional netball facility will not fit within the current netball footprint at Rushton Park.

8. PUBLIC STATEMENT TIME**8.1 D WILLMOTT: SUPPORT AND THANKS TO CITY OF MANDURAH COUNCILLORS AND STAFF FOR THEIR INVOLVEMENT WITH WA SEABIRD RESCUE**

Mr Willmott on behalf of WASR volunteers thanked the City's Councillors and Officers for their support and engagement and to encourage not only to maintain but to strengthen their focus on caring for and protecting our unique environment, and to continue to support the many volunteer groups who are dedicated to that.

9. LEAVE OF ABSENCE REQUESTS

G.2/7/23 LEAVE OF ABSENCE: COUNCILLOR DON PEMBER – 22 AUGUST 2023 TO 30 AUGUST 2023 (INCLUSIVE)

MOTION

Moved: Councillor P Rogers
Seconded: Councillor A Kearns

That leave of absence be granted to Councillor D Pember from 22 August 2023 to 30 August 2023 (inclusive)

CARRIED: 12/0

FOR: Cr P Rogers, Cr A Kearns, Mayor R Williams, Cr C Knight, Cr B Pond, Cr J Green, Cr D Wilkins, Cr P Jackson, Cr A Zilani, Cr D Schumacher, Cr R Burns, Cr D Pember

AGAINST: Nil

G.3/7/23 LEAVE OF ABSENCE: COUNCILLOR BOD POND – 24 AUGUST 2023 TO 4 SEPTEMBER 2023 (INCLUSIVE)

MOTION

Moved: Councillor C Knight

Seconded: Councillor J Green

That leave of absence be granted to Councillor B Pond from 24 August 2023 to 4 September 2023 (inclusive)

CARRIED: 12/0

FOR: Cr C Knight, Cr J Green, Cr P Rogers, Cr A Kearns, Mayor R Williams, Cr B Pond, Cr D Wilkins, Cr P Jackson, Cr A Zilani, Cr D Schumacher, Cr R Burns, Cr D Pember

AGAINST: Nil

10. PETITIONS

G.4/7/23 COUNCILLOR D WILKINS: URGENT NEED FOR UPGRADES TO THE THOMSON STREET NETBALL PAVILION AND URGENT ACTION TOWARDS THE CONSTRUCTION OF A NEW NETBALL FACILITY IN MANDURAH

Councillor D Wilkins presented a petition containing 503 signatures requesting that Council consider the urgent need for upgrades to the Thomson Street Netball Pavilion and urgent action towards the construction of a new netball facility in Mandurah.

MOTION

Moved: Councillor D Wilkins

Seconded: Mayor R Williams

That the petition be received and referred to officers in Built and Natural Environment.

CARRIED: 12/0

FOR: Cr D Wilkins, Mayor R Williams, Cr P Rogers, Cr A Kearns, Cr C Knight, Cr B Pond, Cr J Green, Cr P Jackson, Cr A Zilani, Cr D Schumacher, Cr R Burns, Cr D Pember

AGAINST: Nil

G.5/7/23 COUNCILLOR D SCHUMACHER: REQUEST FOR SECURITY CAMERA AT THE EASTERN SIDE OF MARY STREET LAGOON

Councillor D Schumacher presented a petition containing the signatures of 13 residents requesting the installation of a security camera on the Eastern (ramp) side of the Mary Street Lagoon.

MOTION

Moved: Councillor D Schumacher

Seconded: Councillor P Rogers

That the petition be received and referred to officers in Place and Community.

CARRIED: 12/0

FOR: Cr D Schumacher, Cr P Rogers, Cr D Wilkins, Mayor R Williams, Cr A Kearns, Cr C Knight, Cr B Pond, Cr J Green, Cr P Jackson, Cr A Zilani, Cr R Burns, Cr D Pember

AGAINST: Nil

G.6/7/23 MAYOR R WILLIAMS: REQUEST A REVIEW OF ITS PROPOSED 4.95% RATE INCREASE TO 3% FOR THE 2023/24 FINANCIAL YEAR

Mayor R Williams presented a petition that contained 209 signatures and a further 71 names of residents who are requesting a review of its proposed 4.95% rate increase to 3% for the 2023/24 financial year.

MOTION

Moved: Mayor R Williams

Seconded: Councillor A Kearns

That the petition be received and referred to officers in Business Services.

CARRIED: 12/0

FOR: Mayor R Williams, Cr A Kearns, Cr D Schumacher, Cr P Rogers, Cr D Wilkins, Cr C Knight, Cr B Pond, Cr J Green, Cr P Jackson, Cr A Zilani, Cr R Burns, Cr D Pember

AGAINST: Nil

11. PRESENTATIONS

Nil.

12. DEPUTATIONS

12.1 CHRISTIN AND MARK SMITH: MANDURAH NORTHERN BEACHES CHRMAP ACTION PLAN (REPORT 1)

Mr and Mrs Smith representing 'Protect Doddis Beach' spoke in support of the report recommendation.

12.2 KAIN FRUNKS: HALLS HEAD COASTAL SHARED PATH AND BLUE BAY CAR PARK (REPORT 2)

Mr Frunks representing himself, Emma Frunks, Fay Drayton, Ken Preston and Tony Corcoran spoke in opposition of the report recommendation.

12.3 MARK CHAPMAN: HALLS HEAD COASTAL SHARED PATH AND BLUE BAY CAR PARK (REPORT 2)

Mr Chapman spoke in support of the report recommendation.

12.4 KAY AND TONY PIVAC: HALLS HEAD COASTAL SHARED PATH AND BLUE BAY CAR PARK (REPORT 2)

Mayor Williams read the deputation written by Mr and Mrs Pivac who were in opposition of the report recommendation.

13. CONFIRMATION OF MINUTES**G.7/7/23 CONFIRMATION OF ANNUAL ELECTORS MINUTES: MONDAY 15 MAY 2023****MOTION**

Moved: Councillor A Kearns

Seconded: Councillor C Knight

That the Minutes of Annual Electors Minutes Meeting held on Monday 15 May 2023 be confirmed.

CARRIED: 12/0

FOR: Cr A Kearns, Cr C Knight, Mayor R Williams, Cr D Schumacher, Cr P Rogers, Cr D Wilkins, Cr B Pond, Cr J Green, Cr P Jackson, Cr A Zilani, Cr R Burns, Cr D Pember

AGAINST: Nil

G.8/7/23 CONFIRMATION OF SPECIAL COUNCIL MINUTES: MONDAY 26 JUNE 2023**MOTION**

Moved: Councillor D Schumacher

Seconded: Councillor J Green

That the Minutes of Special Council Meeting held on Monday 26 June 2023 be confirmed.

CARRIED: 12/0

FOR: Cr A Kearns, Cr J Green, Cr D Schumacher, Cr C Knight, Mayor R Williams, Cr P Rogers, Cr D Wilkins, Cr B Pond, Cr P Jackson, Cr A Zilani, Cr R Burns, Cr D Pember

AGAINST: Nil

G.9/7/23 CONFIRMATION OF COUNCIL MINUTES: TUESDAY 27 JUNE 2023

MOTION

Moved: Councillor D Pember

Seconded: Councillor A Zilani

That the Minutes of Council Meeting held on Tuesday 27 June 2023 be confirmed.

CARRIED: 12/0

FOR: Cr D Pember, Cr A Zilani, Cr A Kearns, Cr J Green, Cr D Schumacher, Cr C Knight, Mayor R Williams, Cr P Rogers, Cr D Wilkins, Cr B Pond, Cr P Jackson, Cr R Burns

AGAINST: Nil

14. DECLARATION OF INTERESTS

- 14.1 Casey Mihovilovich, Chief Executive Officer declared an impartiality interest in Minute G.17/7/23 - Variation of Licence – Mandurah Basketball Association Inc. because she is a board member of the Association which is a volunteer position. The Chief Executive Officer declared her impartiality interest and remained in the Chamber.
- 14.2 Councillor A Kearns declared an impartiality interest in Minute G.17/7/23 - Variation of Licence – Mandurah Basketball Association Inc. because her husband is the president of the Association. Councillor A Kearns declared her impartiality interest and remained in the Chamber for debate and voting.
- 14.3 Councillor B Pond declared an indirect financial interest in Minute G.24/7/23 - Budget Adoption 2023/2024 Part A relating to being a member of Visit Mandurah who act as a booking agent. Councillor B Pond declared his indirect financial interest and vacated the Chamber for debate and voting.

15 QUESTIONS FROM ELECTED MEMBERS

Questions of which due notice has been given

Nil.

Questions of which notice has not been given

Nil.

16. BUSINESS LEFT OVER FROM PREVIOUS MEETING

Nil.

17. RECOMMENDATIONS OF COMMITTEES

NOTE: Council adopted en bloc (moved by Councillor C Knight and seconded by Councillor P Rogers), the recommendations of the Audit and Risk Committee meeting of Tuesday 3 July 2023.

G.10/7/23 CONFIDENTIAL ITEM: STRATEGIC INTERNAL AUDIT PLAN 2023/24 – 2025/26 (AR.6/7/23)

Officer Recommendation

That the Audit and Risk Committee recommend that Council:

- 1 Adopts the Strategic Internal Audit Plan 2023/24 – 2025/26 which includes the auditable areas for 2023/24 Financial Year as detailed in Confidential Attachment 2.1.
- 2 Adopts the Amended Internal Audit Charter as detailed in Confidential Attachment 2.2.
- 3 Adopts the Amended Internal Audit Manual as detailed in Confidential Attachment 2.3.
- 4 Approves the deferral of the Records Management Internal Audit to be included in the Strategic Internal Audit Plan 2023/24 – 2025/26.
- 5 Notes the Strategic Internal Audit Plan Monitoring Report as detailed in Confidential Attachment 2.4.

Committee Recommendation

That the Audit and Risk Committee recommend that Council:

- 1 Adopts the Strategic Internal Audit Plan 2023/24 – 2025/26 which includes the auditable areas for 2023/24 Financial Year as detailed in Confidential Attachment 2.1.
- 2 Adopts the Amended Internal Audit Charter as detailed in Confidential Attachment 2.2.
- 3 Adopts the Amended Internal Audit Manual as detailed in Confidential Attachment 2.3.
- 4 Approves the deferral of the Records Management Internal Audit to be included in the Strategic Internal Audit Plan 2023/24 – 2025/26.
- 5 Notes the Strategic Internal Audit Plan Monitoring Report as detailed in Confidential Attachment 2.4.

Council Resolution

MOTION

Moved: Councillor C Knight
Seconded: Councillor P Rogers

That Council:

- 1 Adopts the Strategic Internal Audit Plan 2023/24 – 2025/26 which includes the auditable areas for 2023/24 Financial Year as detailed in Confidential Attachment 2.1.**
- 2 Adopts the Amended Internal Audit Charter as detailed in Confidential Attachment 2.2.**
- 3 Adopts the Amended Internal Audit Manual as detailed in Confidential Attachment 2.3.**
- 4 Approves the deferral of the Records Management Internal Audit to be included in the Strategic Internal Audit Plan 2023/24 – 2025/26.**
- 5 Notes the Strategic Internal Audit Plan Monitoring Report as detailed in Confidential Attachment 2.4.**

CARRIED: 12/0
(This item was adopted en bloc)

FOR: Cr C Knight, Cr P Rogers, Cr D Pember, Cr A Zilani, Cr A Kearns, Cr J Green, Cr D Schumacher, Mayor R Williams, Cr D Wilkins, Cr B Pond, Cr P Jackson, Cr R Burns
AGAINST: Nil

NOTE: Council adopted en bloc (moved by Councillor D Pember and seconded by Councillor D Schumacher), the recommendations of the Planning and Community Consultation meeting of Tuesday 11 July 2023.

G.11/7/23 PROPOSED STORAGE FACILITY LOT 107 & 123 WATTLEGLEN AVENUE, ERSKINE (PCC.2/7/23)

Summary

The City has received a development application proposing a warehouse/ storage land use at Lots 107 & 123 Wattleglen Avenue, Erskine. As the property is zoned 'Service Commercial' under the provisions of the City of Mandurah's Local Planning Scheme 12 (the Scheme), the proposed use of a 'Storage Facility' is considered permitted. Under the provisions of the *Planning and Development (Local Planning Schemes) Regulations*, clause 2 b (ii), if there were no works proposed, no planning approval would be necessary as the use is exempt. Given there are works, however and based on the scale of the proposed development and the proximity to existing housing, the City advertised the proposal.

Through this advertising, the City received two objections and in accordance with Delegation DA-PAD 02 Council is required to determine the development application. Delegation DA-PAD 02 provides conditions of the delegated authority that require there to be no objections to proposals consisting of non-residential development.

Through the officer assessment outlined in this report, it is recommended that Council approve the proposed development subject to conditions.

Officer Recommendation

That the Planning and Community Consultation Committee recommend that Council in accordance with Clause 68(2) of Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015* (Deemed Provisions for Local Planning Schemes), grant development approval for a proposed Warehouse/ Storage Premises at Lot 107 & 123 Wattleglen Avenue, Erskine, subject to the following conditions:

1. The development shall be carried out and fully implemented in accordance with the details indicated on the stamped approved plan(s) unless otherwise required or agreed in writing by the City of Mandurah. Including the following modifications indicated on the stamped approved plans with red ink:
 - a) The sign attached to the Southwest Elevation (Fuel Forecourt) shall be removed.
 - b) The Office sign shall be reduced to no more than 1.5m in height.
 - c) All other signs shall be reduced to no more than 2.5m in height.
2. The approved Waste Management Plan (refer to Attachment 1.3) must be implemented, to the satisfaction of the City of Mandurah, for the life of the development.
3. Prior to construction a Noise Management Plan prepared by a suitably qualified acoustic consultant shall be submitted and approved by the City of Mandurah. Once approved the Noise Management Plan shall be implemented to the satisfaction of the City of Mandurah.
4. All uncovered car parking bays to be in accordance with Australian Standard AS2890.1. Any bays adjacent to kerbs or for those bays that are to be used for disabled parking, shall be in accordance with Australian Standards AS1428.1.
5. No parking except in marked bays or display of vehicles and/or equipment is to occur within the road verge area at any time.
6. All services (e.g air conditioners, water metres, hot water storage systems etc) shall be designed to be integrated into the building design and/or screened from surrounding properties to the satisfaction of the City of Mandurah.
7. All signage shall be kept clean and maintained free of dilapidation at all times to the satisfaction of the City of Mandurah.
8. All glazed surfaces shall be clear and free of posters, decals, heavy tinting or any other visual obscuring which prevents a clear view into the building, unless otherwise agreed in writing by the City of Mandurah.
9. Prior to the commencement of the use/development, the external finish of the parapet wall shall be painted with anti-graffiti coating to a minimum height of (3 metres) to the satisfaction of the City of Mandurah.
10. Security, building, signage and carpark lighting must be located, designed and installed to prevent excess light spillage from the development. Reference should be made to AS4282 Control of the obtrusive effects of outdoor lighting and other relevant lighting standards.
11. Prior to the commencement of site works, a Construction Management Plan shall be submitted to and approved by the City of Mandurah. The Plan must detail how the site will

be managed during and after works are completed, in order to minimise issues associated with dust/sand, erosion, noise, vibration, traffic and general construction issues. The approved plan must thereafter be implemented to the satisfaction of the City of Mandurah.

12. Prior to the commencement of site works, a schedule of the colour and texture of the building materials, demonstrating that the proposed development complements the surrounding area, must be submitted to and approved by the City of Mandurah. The development must be finished, and thereafter maintained, in accordance with the schedule provided to and approved by the City of Mandurah, prior to occupation.
13. The Landscape plan shall be updated in the following manner:
 - a) The verge species proposed shall replace 'Carpobrotus' with an alternative flowering native species such as 'Eremophila' unless otherwise agreed.
 - b) An additional four mature native street trees shall be planted within the secondary street verge to the satisfaction of the City of Mandurah.
 - c) Notification being added to the plan that any species which fail to establish within the first two planting seasons following implementation must be replaced.
14. The amended Landscape plan shall be submitted to and approved by the City of Mandurah prior to commencement of site works and thereafter fully implemented to the satisfaction of the City of Mandurah.
15. Prior to occupancy, the proposed development shall be connected to sewer to the satisfaction of the City of Mandurah.
16. Prior to occupancy, vehicle parking, manoeuvring and circulation areas shall be suitably constructed, sealed, drained, kerbed, marked (including loading and disabled bays), and thereafter maintained to the specification and satisfaction of the City of Mandurah.
17. Prior to occupancy, a vehicle crossover is to be constructed to the specification and satisfaction of the City of Mandurah. Once constructed, the vehicle cross over shall be maintained at all times to the satisfaction of the City of Mandurah. During construction, the existing landscaping, footpaths, infrastructure and associated brick paved areas within the road reserve shall be protected and/or re-instated to the satisfaction of the City of Mandurah.

Committee Recommendation

That the Planning and Community Consultation Committee recommend that Council in accordance with Clause 68(2) of Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015* (Deemed Provisions for Local Planning Schemes), grant development approval for a proposed Warehouse/ Storage Premises at Lot 107 & 123 Wattle Glen Avenue, Erskine, subject to the following conditions:

1. The development shall be carried out and fully implemented in accordance with the details indicated on the stamped approved plan(s) unless otherwise required or agreed in writing by the City of Mandurah. Including the following modifications indicated on the stamped approved plans with red ink:
 - a) The sign attached to the Southwest Elevation (Fuel Forecourt) shall be removed.
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 - c) All other signs shall be reduced to no more than 2.5m in height.
2. The approved Waste Management Plan (refer to Attachment 1.3) must be implemented, to the satisfaction of the City of Mandurah, for the life of the development.

3. Prior to construction a Noise Management Plan prepared by a suitably qualified acoustic consultant shall be submitted and approved by the City of Mandurah. Once approved the Noise Management Plan shall be implemented to the satisfaction of the City of Mandurah.
4. All uncovered car parking bays to be in accordance with Australian Standard AS2890.1. Any bays adjacent to kerbs or for those bays that are to be used for disabled parking, shall be in accordance with Australian Standards AS1428.1.
5. No parking except in marked bays or display of vehicles and/or equipment is to occur within the road verge area at any time.
6. All services (e.g air conditioners, water metres, hot water storage systems etc) shall be designed to be integrated into the building design and/or screened from surrounding properties to the satisfaction of the City of Mandurah.
7. All signage shall be kept clean and maintained free of dilapidation at all times to the satisfaction of the City of Mandurah.
8. All glazed surfaces shall be clear and free of posters, decals, heavy tinting or any other visual obscuring which prevents a clear view into the building, unless otherwise agreed in writing by the City of Mandurah.
9. Prior to the commencement of the use/development, the external finish of the parapet wall shall be painted with anti-graffiti coating to a minimum height of (3 metres) to the satisfaction of the City of Mandurah.
10. Security, building, signage and carpark lighting must be located, designed and installed to prevent excess light spillage from the development. Reference should be made to AS4282 Control of the obtrusive effects of outdoor lighting and other relevant lighting standards.
11. Prior to the commencement of site works, a Construction Management Plan shall be submitted to and approved by the City of Mandurah. The Plan must detail how the site will be managed during and after works are completed, in order to minimise issues associated with dust/sand, erosion, noise, vibration, traffic and general construction issues. The approved plan must thereafter be implemented to the satisfaction of the City of Mandurah.
12. Prior to the commencement of site works, a schedule of the colour and texture of the building materials, demonstrating that the proposed development complements the surrounding area, must be submitted to and approved by the City of Mandurah. The development must be finished, and thereafter maintained, in accordance with the schedule provided to and approved by the City of Mandurah, prior to occupation.
13. The Landscape plan shall be updated in the following manner:
 - a) The verge species proposed shall replace 'Carpobrotus' with an alternative flowering native species such as 'Eremophila' unless otherwise agreed.
 - b) An additional four mature native street trees shall be planted within the secondary street verge to the satisfaction of the City of Mandurah.
 - c) Notification being added to the plan that any species which fail to establish within the first two planting seasons following implementation must be replaced.
14. The amended Landscape plan shall be submitted to and approved by the City of Mandurah prior to commencement of site works and thereafter fully implemented to the satisfaction of the City of Mandurah.

15. Prior to occupancy, the proposed development shall be connected to sewer to the satisfaction of the City of Mandurah.
16. Prior to occupancy, vehicle parking, manoeuvring and circulation areas shall be suitably constructed, sealed, drained, kerbed, marked (including loading and disabled bays), and thereafter maintained to the specification and satisfaction of the City of Mandurah.
17. Prior to occupancy, a vehicle crossover is to be constructed to the specification and satisfaction of the City of Mandurah. Once constructed, the vehicle cross over shall be maintained at all times to the satisfaction of the City of Mandurah. During construction, the existing landscaping, footpaths, infrastructure and associated brick paved areas within the road reserve shall be protected and/or re-instated to the satisfaction of the City of Mandurah.

Council Resolution

MOTION

Moved: Councillor D Pember

Seconded: Councillor D Schumacher

That Council in accordance with Clause 68(2) of Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015* (Deemed Provisions for Local Planning Schemes), grant development approval for a proposed Warehouse/ Storage Premises at Lot 107 & 123 Wattle Glen Avenue, Erskine, subject to the following conditions:

1. The development shall be carried out and fully implemented in accordance with the details indicated on the stamped approved plan(s) unless otherwise required or agreed in writing by the City of Mandurah. Including the following modifications indicated on the stamped approved plans with red ink:
 - a) The sign attached to the Southwest Elevation (Fuel Forecourt) shall be removed.
 - b) The Office sign shall be reduced to no more than 1.5m in height.
 - c) All other signs shall be reduced to no more than 2.5m in height.
2. The approved Waste Management Plan (refer to Attachment 1.3) must be implemented, to the satisfaction of the City of Mandurah, for the life of the development.
3. Prior to construction a Noise Management Plan prepared by a suitably qualified acoustic consultant shall be submitted and approved by the City of Mandurah. Once approved the Noise Management Plan shall be implemented to the satisfaction of the City of Mandurah.
4. All uncovered car parking bays to be in accordance with Australian Standard AS2890.1. Any bays adjacent to kerbs or for those bays that are to be used for disabled parking, shall be in accordance with Australian Standards AS1428.1.
5. No parking except in marked bays or display of vehicles and/or equipment is to occur within the road verge area at any time.
6. All services (e.g air conditioners, water metres, hot water storage systems etc) shall be designed to be integrated into the building design and/or screened from surrounding properties to the satisfaction of the City of Mandurah.

- 7. All signage shall be kept clean and maintained free of dilapidation at all times to the satisfaction of the City of Mandurah.**
- 8. All glazed surfaces shall be clear and free of posters, decals, heavy tinting or any other visual obscuring which prevents a clear view into the building, unless otherwise agreed in writing by the City of Mandurah.**
- 9. Prior to the commencement of the use/development, the external finish of the parapet wall shall be painted with anti-graffiti coating to a minimum height of (3 metres) to the satisfaction of the City of Mandurah.**
- 10. Security, building, signage and carpark lighting must be located, designed and installed to prevent excess light spillage from the development. Reference should be made to AS4282 Control of the obtrusive effects of outdoor lighting and other relevant lighting standards.**
- 11. Prior to the commencement of site works, a Construction Management Plan shall be submitted to and approved by the City of Mandurah. The Plan must detail how the site will be managed during and after works are completed, in order to minimise issues associated with dust/sand, erosion, noise, vibration, traffic and general construction issues. The approved plan must thereafter be implemented to the satisfaction of the City of Mandurah.**
- 12. Prior to the commencement of site works, a schedule of the colour and texture of the building materials, demonstrating that the proposed development complements the surrounding area, must be submitted to and approved by the City of Mandurah. The development must be finished, and thereafter maintained, in accordance with the schedule provided to and approved by the City of Mandurah, prior to occupation.**
- 13. The Landscape plan shall be updated in the following manner:**
 - a) The verge species proposed shall replace 'Carpobrotus' with an alternative flowering native species such as 'Eremophila' unless otherwise agreed.**
 - b) An additional four mature native street trees shall be planted within the secondary street verge to the satisfaction of the City of Mandurah.**
 - c) Notification being added to the plan that any species which fail to establish within the first two planting seasons following implementation must be replaced.**
- 14. The amended Landscape plan shall be submitted to and approved by the City of Mandurah prior to commencement of site works and thereafter fully implemented to the satisfaction of the City of Mandurah.**
- 15. Prior to occupancy, the proposed development shall be connected to sewer to the satisfaction of the City of Mandurah.**
- 16. Prior to occupancy, vehicle parking, manoeuvring and circulation areas shall be suitably constructed, sealed, drained, kerbed, marked (including loading and disabled bays), and thereafter maintained to the specification and satisfaction of the City of Mandurah.**
- 17. Prior to occupancy, a vehicle crossover is to be constructed to the specification and satisfaction of the City of Mandurah. Once constructed, the vehicle cross over shall be maintained at all times to the satisfaction of the City of Mandurah. During**

construction, the existing landscaping, footpaths, infrastructure and associated brick paved areas within the road reserve shall be protected and/or re-instated to the satisfaction of the City of Mandurah.

CARRIED: 12/0
(*This item was adopted en bloc*)

FOR: Cr D Pember, Cr D Schumacher, Cr C Knight, Cr P Rogers, Cr A Zilani, Cr A Kearns, Cr J Green, Mayor R Williams, Cr D Wilkins, Cr B Pond, Cr P Jackson, Cr R Burns

AGAINST: Nil

G.12/7/23 PROPOSED AMENDMENT NO.2 - LOCAL PLANNING SCHEME 12, LOT 9001 BEACHAM ST COODANUP, ADDITIONAL USE, RESTAURANT / CAFÉ (PCC.3/7/23)

Summary

At its meeting of 23 August 2022, Council agreed to adopt an amendment to the City's Local Planning Scheme 12 (The Scheme) for the purpose of advertising. The proposed amendment seeks to amend Part 3.4, Table 4 of The Scheme to allow for the development of a café as an additional land use on the subject lot.

The City has advertised the proposed amendment in accordance with the *Planning and Development (Local Planning Schemes) Regulations 2015*, for a period of 60 days and the City received five submissions, with two supportive, one raising concern and two objecting.

For the reasons outlined in this report, City officers recommend the proposed amendment be granted approval by Council and that it progresses to the Western Australian Planning Commission and ultimately the Minister for Planning for endorsement and gazettal.

Officer Recommendation

That the Planning and Community Consultation Committee recommend that Council:

1. In accordance with Regulation 50(2) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, notes the submissions received in respect to Amendment No 2 to the City of Mandurah Local Planning Scheme No 12 and endorses the response to the submissions as contained within the submissions table in this report;
2. In accordance with Regulation 50(3)(a) of the *Planning and Development (Local Planning Schemes) Regulations 2015* determines to SUPPORT WITHOUT MODIFICATION Amendment No 2 to the City of Mandurah Local Planning Scheme No 12 with the Scheme Amendment text to read as follows:

(a) Modifying clause 3.4, Table 4 of the Scheme by adding the following:

No	Description of Land	Additional Use	Conditions

A2	Portion of Lot 9001 on Plan 7468 Coodanup (Lot 69 on WAPC approval 154023	Restaurant/Café('D')	Development shall be in accordance with the standards prescribed for a Restaurant/Café in a 'Local Centre'

(b) Amending the Scheme Maps accordingly.

3. Authorises the Mayor and the Chief Executive Officer, in accordance with Section 9.49a of the *Local Government Act 1995*, to execute under Common Seal Amendment No. 2 to Local Planning Scheme No 12 and forward the amendment to the Western Australian Planning Commission seeking final approval by the Minister for Planning.

Committee Recommendation

That the Planning and Community Consultation Committee recommend that Council:

1. In accordance with Regulation 50(2) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, notes the submissions received in respect to Amendment No 2 to the City of Mandurah Local Planning Scheme No 12 and endorses the response to the submissions as contained within the submissions table in this report;
2. In accordance with Regulation 50(3)(a) of the *Planning and Development (Local Planning Schemes) Regulations 2015* determines to SUPPORT WITHOUT MODIFICATION Amendment No 2 to the City of Mandurah Local Planning Scheme No 12 with the Scheme Amendment text to read as follows:

(a) Modifying clause 3.4, Table 4 of the Scheme by adding the following:

No	Description of Land	Additional Use	Conditions
A2	Portion of Lot 9001 on Plan 7468 Coodanup (Lot 69 on WAPC approval 154023	Restaurant/Café('D')	Development shall be in accordance with the standards prescribed for a Restaurant/Café in a 'Local Centre'

(b) Amending the Scheme Maps accordingly.

3. Authorises the Mayor and the Chief Executive Officer, in accordance with Section 9.49a of the *Local Government Act 1995*, to execute under Common Seal Amendment No. 2 to Local Planning Scheme No 12 and forward the amendment to the Western Australian Planning Commission seeking final approval by the Minister for Planning.

Council Resolution

MOTION

Moved: Councillor D Pember

Seconded: Councillor D Schumacher

That Council:

1. In accordance with Regulation 50(2) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, notes the submissions received in respect to Amendment No 2 to the City of Mandurah Local Planning Scheme No 12 and endorses the response to the submissions as contained within the submissions table in this report;
2. In accordance with Regulation 50(3)(a) of the *Planning and Development (Local Planning Schemes) Regulations 2015* determines to **SUPPORT WITHOUT MODIFICATION** Amendment No 2 to the City of Mandurah Local Planning Scheme No 12 with the Scheme Amendment text to read as follows:

(a) Modifying clause 3.4, Table 4 of the Scheme by adding the following:

No	Description of Land	Additional Use	Conditions
A2	Portion of Lot 9001 on Plan 7468 Coodanup (Lot 69 on WAPC approval 154023	Restaurant/Café('D')	Development shall be in accordance with the standards prescribed for a Restaurant/Café in a 'Local Centre'

(b) Amending the Scheme Maps accordingly.

3. Authorises the Mayor and the Chief Executive Officer, in accordance with Section 9.49a of the *Local Government Act 1995*, to execute under Common Seal Amendment No. 2 to Local Planning Scheme No 12 and forward the amendment to the Western Australian Planning Commission seeking final approval by the Minister for Planning.

CARRIED: 12/0
(This item was adopted en bloc)

FOR: Cr D Pember, Cr D Schumacher, Cr C Knight, Cr P Rogers, Cr A Zilani, Cr A Kearns, Cr J Green, Mayor R Williams, Cr D Wilkins, Cr B Pond, Cr P Jackson, Cr R Burns

AGAINST: Nil

18. REPORTS

G.13/7/23 MANDURAH NORTHERN BEACHES CHRMAP ACTION PLAN (REPORT 1)

Summary

In November 2022, Council adopted the Northern Beaches Coastal Hazard Risk Management and Adaptation Plan (Northern Beaches CHRMAP), along with a recommendation for City

officers to develop and present a short-term Action Plan in 2023. Council subsequently received a petition at the Council Meeting in January relating to concerns with coastal management of the Robert Point and Doddi's Beach of coastline in Halls Head.

The Action Plan and City officer response to the petition is presented in this report with a City officer recommendation for Council to:

1. Adopt the Mandurah Northern Beaches CHRMAP Action Plan.
2. Acknowledge the City officer's response to the petition received at the Council Meeting in January regarding concerns related to coastal management at Robert Point and Doddi's Beach and note that City officers will advise the lead petitioner accordingly.

Officer Recommendation

That Council:

1. Approve the Mandurah Northern Beaches CHRMAP Action Plan.
2. Acknowledge the City officer's response to the petition received at the Council Meeting on 24 January 2023, regarding concerns related to coastal management at Robert Point and Doddi's Beach and note that City officers will advise the lead petitioner accordingly.

Council Resolution

MOTION

Moved: Councillor C Knight

Seconded: Councillor D Schumacher

That Council:

1. **Approve the Mandurah Northern Beaches CHRMAP Action Plan.**
2. **Acknowledge the City officer's response to the petition received at the Council Meeting on 24 January 2023, regarding concerns related to coastal management at Robert Point and Doddi's Beach and note that City officers will advise the lead petitioner accordingly.**

CARRIED: 12/0

FOR: Cr C Knight, Cr D Schumacher, Cr D Pember, Cr P Rogers, Cr A Zilani, Cr A Kearns, Cr J Green, Mayor R Williams, Cr D Wilkins, Cr B Pond, Cr P Jackson, Cr R Burns

AGAINST: Nil

G.14/7/23 HALLS HEAD COASTAL SHARED PATH AND BLUE BAY CAR PARK (REPORT 2)

Summary

Council previously approved modifications to the northern portion of the Blue Bay car park to support the construction of the Halls Head Coastal Shared Path, in accordance with shared path design standards and to retain ocean and beach views from the car parking bays.

Council also requested City officers to provide advice to address community safety concerns, beautification and activation of the area, and to consider appropriate traffic calming, including management of the car park.

City officers have subsequently reviewed the Blue Bay car park and surrounding sections of Halls Head Parade and recommend that Council endorse the revised Blue Bay car park concept design.

Officer Recommendation

That Council

1. Approves the Blue Bay car park concept design as shown in Attachment 2.1 and notes that City officers will now progress with the detailed design and construction of the associated works.
2. Notes that City officers will advise the petition organisers accordingly.

Council Resolution

MOTION

Moved: Councillor R Burns
Seconded: Councillor P Rogers

That Council

1. Approves the Blue Bay car park concept design as shown in Attachment 2.1 and notes that City officers will now progress with the detailed design and construction of the associated works.
2. Notes that City officers will advise the petition organisers accordingly.

Amendment

MOTION

Moved: Councillor P Rogers
Seconded: Councillor D Schumacher

3. That City officers provide the results of the traffic study on Halls Head Parade to Council once available in the form of a report with associated commentary on any further need for traffic calming treatments.

Comment: inclusion of recommendation three.

Substantive Motion

MOTION

Moved: Councillor P Rogers
Seconded: Councillor D Schumacher

That Council

1. Approves the Blue Bay car park concept design as shown in Attachment 2.1 and notes that City officers will now progress with the detailed design and construction of the associated works.

- 2. Notes that City officers will advise the petition organisers accordingly.**
- 3. That City officers provide the results of the traffic study on Halls Head Parade to Council once available in the form of a report with associated commentary on any further need for traffic calming treatments.**

CARRIED: 12/0

FOR: Cr P Rogers, Cr D Schumacher, Cr C Knight, Cr D Pember, Cr A Zilani, Cr A Kearns, Cr J Green, Mayor R Williams, Cr D Wilkins, Cr B Pond, Cr P Jackson, Cr R Burns
AGAINST: Nil

Comment: inclusion of recommendation three.

G.15/7/23 INFRASTRUCTURE ASSET – MANAGEMENT, CAPITALISATION AND DEPRECIATION POLICY REVIEW AND CONSOLIDATION (REPORT 3)

Summary

In accordance with the regular review schedule for Council Policies, the Infrastructure Asset Management Policy, POL-CPM 04, was reviewed by City officers.

On review, the existing Policy could be improved by being combined with the existing Asset Capitalisation and Depreciation Policy, POL-FCM 09.

A new policy, Infrastructure Asset – Management, Capitalisation and Depreciation, POL-CPM 07 has been created to set the City's framework and provide guidance on both the management and financial treatment of infrastructure assets within the one policy.

Officer Recommendation

That Council:

1. Approve the new Council Policy Infrastructure Asset – Management, Capitalisation and Depreciation, POL-CPM 07.
2. Rescind the following existing policies:
 - a. Infrastructure Asset Management, POL-CPM 04.
 - b. Asset Capitalisation and Depreciation, POL-FCM 09.

Council Resolution

MOTION

Moved: Councillor D Schumacher
Seconded: Mayor R Williams

That Council:

- 1. Approve the new Council Policy Infrastructure Asset – Management, Capitalisation and Depreciation, POL-CPM 07.**
- 2. Rescind the following existing policies:**
 - a. Infrastructure Asset Management, POL-CPM 04.**

b. Asset Capitalisation and Depreciation, POL-FCM 09.

CARRIED: 12/0

FOR: Cr D Schumacher, Mayor R Williams, Cr P Rogers, Cr C Knight, Cr D Pember, Cr A Zilani, Cr A Kearns, Cr J Green, Cr D Wilkins, Cr B Pond, Cr P Jackson, Cr R Burns

AGAINST: Nil

G.16/7/23 DOG EXERCISE (OFF LEASH) (REPORT 4)Summary

The City has been advised of an anomaly with the current allocation of dog exercise areas in San Remo/ Madora Bay. In July 2014, when City officers proposed to Council to approve a dog exercise area in San Remo, it was intended that the location was 34-38 (Lot 3) Karinga Road, San Remo, which is commonly referred to by the community as "*Karinga Reserve*" (refer to *Attachment 4.1*).

A review by City officers has identified that the dog exercise area that was approved was described as *Karinga Reserve*, Reserve No 47852. It has been identified that Reserve No 47852, 19 and 3, Karinga Road, bounded by Karinga Road and Guillardon Terrace, Madora Bay and is named "*Harry Perry Park* (refer to *Attachment 4.2*)." This was not the intended location.

Council is requested to give public notice of its intention to formalise 34-38 (Lot 3) Karinga Road, San Remo as a dog exercise area and remove the dog exercise area designation of Reserve No 47852, Madora Bay. This location would revert to 'dog-on-lead'. Signage will be installed to reflect the change.

Officer Recommendation

That Council:

- 1) Approves the commencement of a 28-day public notice period specifying Council's intention to permit dog exercise (off lead) at 34-38 (Lot 3) Karinga Road, San Remo.
- 2) Approves the commencement of a 28-day public notice period specifying Council's intention to remove the dog exercise status of Reserve No 47852 and the area be dog on lead.

Council Resolution**MOTION**

Moved: Councillor C Knight

Seconded: Councillor D Wilkins

That Council:

- 1) Approves the commencement of a 28-day public notice period specifying Council's intention to permit dog exercise (off lead) at 34-38 (Lot 3) Karinga Road, San Remo.

- 2) Approves the commencement of a 28-day public notice period specifying Council's intention to remove the dog exercise status of Reserve No 47852 and the area be dog on lead.**

CARRIED: 12/0

FOR: Cr C Knight, Cr D Wilkins, Cr D Schumacher, Mayor R Williams, Cr P Rogers, Cr D Pember, Cr A Zilani, Cr A Kearns, Cr J Green, Cr B Pond, Cr P Jackson, Cr R Burns

AGAINST: Nil

G.17/7/23 VARIATION OF LICENCE – MANDURAH BASKETBALL ASSOCIATION INC. (REPORT 5)

Summary

The current licence between the City of Mandurah (City) and Mandurah Basketball Association Inc. (MBA) commenced on 14 September 2017 with the initial term of 10 years due to expire on 13 September 2027, and a further term of 10 years. Council is requested to approve a variation to the Licence between the City and MBA to include a new Item (Item 9) in the Schedule for a Licence Fee to be charged annually in line with the City's approved Fees and Charges Schedule at the respective 'sporting & community group' rate, \$1,000 per annum (ex GST) for 2023/24. MBA has not been invoiced for any licence fees to date since the commencement of the licence, however, has continued to pay court hire fees for use of courts.

Officer Recommendation

That Council:

1. Approves the variation of a licence between the City of Mandurah and Mandurah Basketball Association Inc. that commenced 14 September 2017, on the following terms:
 1. Annual licence fee in line with the City's Fees & Charges Schedule sporting and community group rate, currently \$1,000 per annum (ex GST) for 2023/24; and
 2. Subject to the Minister for Lands s18 of the *Land Administration Act 1997* consent
2. Authorises the Chief Executive Officer to finalise the conditions of the licence variation.

Council Resolution

MOTION

Moved: Councillor J Green

Seconded: Councillor D Wilkins

That Council:

1. Approves the variation of a licence between the City of Mandurah and Mandurah Basketball Association Inc. that commenced 14 September 2017, on the following terms:
 1. Annual licence fee in line with the City's Fees & Charges Schedule sporting and community group rate, currently \$1,000 per annum (ex GST) for 2023/24; and
 2. Subject to the Minister for Lands s18 of the *Land Administration Act 1997* consent

2. Authorises the Chief Executive Officer to finalise the conditions of the licence variation.

CARRIED: 12/0

FOR: Cr J Green, Cr D Wilkins, Cr C Knight, Cr D Schumacher, Mayor R Williams, Cr P Rogers, Cr D Pember, Cr A Zilani, Cr A Kearns, Cr B Pond, Cr P Jackson, Cr R Burns

AGAINST: Nil

G.18/7/23 LEASE – MANDURAH HOUSEBOATS – RESERVE 46854 (LOTS 4630 & 4740 DOLPHIN DRIVE, MANDURAH) (REPORT 6)Summary

Council is requested to approve a lease over an 80m² portion of land on Reserve 46854 (Lot 4740 (No. 13) Dolphin Drive, Mandurah) and a 1035m² portion of seabed of Reserve 46854 (Lots 4630 Dolphin Drive, Mandurah) to Ramms Pty Ltd as trustee for The Hill Family Trust trading as Mandurah Houseboats (Mandurah Houseboats).

The proposed lease is for an initial term of five (5) years with a further option term of five (5) years and an annual gross rent of \$24,700 per annum (exclusive of GST) in line with the recent market valuation report, with annual CPI increases and a market rent review upon the further term. The proposed lease is subject to a 14-day public notice period of advertising and no submissions being received, the Minister for Lands' consent and the Department of Transport's consent.

Officer Recommendation

That Council:

1. Approves the disposal of a lease for 80m² portion of land of Reserve 46854 (Lot 4740 (No. 13) Dolphin Drive, Mandurah) and a 1,035m² portion of seabed of Reserve 46854 (Lots 4630 Dolphin Drive, Mandurah) to Ramms Pty Ltd as trustee for The Hill Family Trust trading as Mandurah Houseboats on the following terms:
 1. For a term of five (5) years with an option for a further term of five (5) years.
 2. Annual gross rent in line with the market valuation report, being \$24,700 per annum (exclusive of GST).
 3. Annual CPI rent increases and Market Rent Review upon further term.
 4. All legal costs associated with the preparation of the lease are to be borne by the lessee.
 5. Subject to the City satisfying s3.58 of the *Local Government Act 1995* public notice requirements.
 6. Subject to the Minister for Lands s18 of the *Land Administration Act 1997* consent.
 7. Subject to the Department of Transport's s7 of the *Jetties Act 1926* consent.
2. Authorises the Chief Executive Officer to finalise the conditions of the lease agreement.

Council Resolution**MOTION**

Moved: Councillor R Burns

Seconded: Councillor D Schumacher

That Council:

1. Approves the disposal of a lease for 80m² portion of land of Reserve 46854 (Lot 4740 (No. 13) Dolphin Drive, Mandurah) and a 1,035m² portion of seabed of Reserve 46854 (Lots 4630 Dolphin Drive, Mandurah) to Ramms Pty Ltd as trustee for The Hill Family Trust trading as Mandurah Houseboats on the following terms:
 1. For a term of five (5) years with an option for a further term of five (5) years.
 2. Annual gross rent in line with the market valuation report, being \$24,700 per annum (exclusive of GST).
 3. Annual CPI rent increases and Market Rent Review upon further term.
 4. All legal costs associated with the preparation of the lease are to be borne by the lessee.
 5. Subject to the City satisfying s3.58 of the *Local Government Act 1995* public notice requirements.
 6. Subject to the Minister for Lands s18 of the *Land Administration Act 1997* consent.
 7. Subject to the Department of Transport's s7 of the *Jetties Act 1926* consent.
2. Authorises the Chief Executive Officer to finalise the conditions of the lease agreement.

CARRIED: 12/0

FOR: Cr R Burns, Cr D Schumacher, Cr J Green, Cr D Wilkins, Cr C Knight, Mayor R Williams, Cr P Rogers, Cr D Pember, Cr A Zilani, Cr A Kearns, Cr B Pond, Cr P Jackson

AGAINST: Nil

G.19/7/23 COMMENCING REVIEW OF LOCAL LAWS (REPORT 7)

Summary

In accordance with Section 3.16 of the *Local Government Act 1995* (the Act) a periodic review of all local laws is to be undertaken within a period of 8 years from the date the local law commenced (Section 3.16 review). The City of Mandurah (the City) has recently undertaken a review of the local laws to determine the priorities for review. The City's is now recommending that the Section 3.16 review commence on the *City of Mandurah Waste Management Local Law 2010* (Waste Management Local Law) and the *City of Mandurah Animals, Environment and Nuisance Local Law 2010* (Animals, Environment and Nuisance Local Law).

In accordance with the Act, the City must give local public notice of the proposed review for a period of at least 6 weeks. Following this period, a report will be prepared incorporating all submissions for consideration by Council. Council will then have an opportunity to consider the report and determine whether or not the above two local laws should be repealed or amended.

It is envisaged that a report on the Section 3.16 review will be presented to Council in November 2023.

Council is requested to resolve that the Waste Management Local Law and Animals, Environment and Nuisance Local Law undergo review and that they are advertised in accordance with Section 3.16 (2) of the Act.

Officer Recommendation

That Council:

1. Determines to undertake a review of the City of Mandurah Waste Management Local Law 2010;
2. Determines to undertake a review of the City of Mandurah Animals, Environment and Nuisance Local Law 2010;
3. Determines that the City undertakes advertising of the City of Mandurah Waste Management Local Law 2010 in accordance with section 3.16(2) of the *Local Government Act 1995*;
4. Determines that the City undertakes advertising of the City of Mandurah Animals, Environment and Nuisance Local Law 2010 in accordance with section 3.16(2) of the *Local Government Act 1995*; and
5. Notes that the City will commence public consultation and submissions will be presented to Council in November 2023.

Council Resolution

MOTION

Moved: Councillor P Rogers

Seconded: Councillor C Knight

That Council:

1. **Determines to undertake a review of the City of Mandurah Waste Management Local Law 2010;**
2. **Determines to undertake a review of the City of Mandurah Animals, Environment and Nuisance Local Law 2010;**
3. **Determines that the City undertakes advertising of the City of Mandurah Waste Management Local Law 2010 in accordance with section 3.16(2) of the *Local Government Act 1995*;**
4. **Determines that the City undertakes advertising of the City of Mandurah Animals, Environment and Nuisance Local Law 2010 in accordance with section 3.16(2) of the *Local Government Act 1995*; and**
5. **Notes that the City will commence public consultation and submissions will be presented to Council in November 2023.**

CARRIED: 12/0

FOR: Cr P Rogers, Cr C Knight, Cr R Burns, Cr D Schumacher, Cr J Green, Cr D Wilkins, Mayor R Williams, Cr D Pember, Cr A Zilani, Cr A Kearns, Cr B Pond, Cr P Jackson

AGAINST: Nil

G.20/7/23 ELECTED MEMBER POLICY REVIEWS (REPORT 8)Summary

As part of the ongoing improvement to the Elected Member Policy suite, Council is requested to:

- Adopt minor revisions to the Caretaker Period Policy GVN 06 (refer Attachment 8.2);
- Rescind the Public Statements by Councillors and Chief Executive Officer Policy POL-CMR 10 (Attachment 8.4) and the Media and Public Statement Policy POL-CMR 03 (Attachment 8.5); and
- Adopt the newly drafted Elected Members Media and Communications Policy POL-CMR 11 (Attachment 8.3).

Officer Recommendation

That Council:

1. Adopts the revised Caretaker Period Policy POL- GVN 06 as per Attachment 8.2.
2. Rescinds the Public Statements by Councillors and Chief Executive Officer Policy POL-CMR 10 as per Attachment 8.4 and Media and Public Statement Policy POL-CMR 03 as per Attachment 8.5
3. Adopts the Elected Members Media and Communications Policy POL-CMR 11 as per attachment 8.3.

Council Resolution**MOTION**

Moved: Councillor A Kearns

Seconded: Councillor D Schumacher

That Council:

1. **Adopts the revised Caretaker Period Policy POL- GVN 06 as per Attachment 8.2.**
2. **Rescinds the Public Statements by Councillors and Chief Executive Officer Policy POL-CMR 10 as per Attachment 8.4 and Media and Public Statement Policy POL-CMR 03 as per Attachment 8.5**
3. **Adopts the Elected Members Media and Communications Policy POL-CMR 11 as per attachment 8.3.**

CARRIED: 12/0

FOR: Cr A Kearns, Cr D Schumacher, Cr P Rogers, Cr C Knight, Cr R Burns, Cr J Green, Cr D Wilkins, Mayor R Williams, Cr D Pember, Cr A Zilani, Cr B Pond, Cr P Jackson

AGAINST: Nil

G.21/7/23 CADDADUP WATER SUPPLY EXPANSION (REPORT 9)

Summary

The Water Corporation is proposing to construct a new 25 megalitre (ML) water tank, adjacent to an existing tank, within Caddadup Reserve (Reserve 2851, Lot 2025 Old Coast Rd, Wannanup). Caddadup Reserve is a Class A Reserve and the construction of the proposed tank will impact on a small part of the reserve. To facilitate this process, the City of Mandurah would be required to request the Minister for Lands to excise a 0.99ha portion of Reserve 2851 for amalgamation with the adjoining parcel where the existing tank is located on Reserve 34542, Lot 90632 (No. 945) Old Coast Rd, Wannanup.

The expansion of the water supply to the southern corridor is being driven by a combination of population growth, service level reliability and asset risk. The need for the expansion has previously been acknowledged by Council in 2018, however earlier iterations of plans for the additional water tank did not have due regard for the environmental impacts.

In September 2022, Water Corporation re-engaged with the City regarding the expansion project.

After consulting with City officers, a new proposal for the expansion of the additional water tank has been received.

The current plan clearly demonstrates that environmental sustainability principles have been instrumental in the development of the proposal and Water Corporation is seeking Council support for the excision of a 0.99ha portion of the reserve that is required to facilitate the project.

Officer Recommendation

That Council:

1. Endorses the proposed new site location for the Water Corporation's infrastructure upon Lot 2025 Reserve 2851, as identified in Attachment 9.1, and associated clearing impacts, as being an environmentally acceptable option.
2. In accordance with section 42(3)(c) of the *Land Administration Act 1997*, request the Minister to excise a 0.99 ha portion of Reserve 2851 (Class A Reserve), as identified in Attachment 9.1, for the purpose of a public utility service (water supply) to service the southern corridor.
3. In accordance with section 42(5) of the *Land Administration Act 1997*, request the Minister to advertise the proposed excision of Reserve 2851 in a newspaper circulating throughout the State for no less than 30 days, and for the City of Mandurah and the Water Corporation to address any objections received by the Minister during the advertising period.
4. In accordance with section 51 of the *Land Administration Act 1997*, request the Minister to amend the boundaries of Reserve 34542 to be amalgamated with the 0.99ha excised portion of Reserve 2851, as identified in Attachment 9.1, with the management order to remain with the Minister for Water Resources (Water Corporation) as the management body for the purpose of 'water supply'.

Council Resolution

MOTION

Moved: Councillor C Knight

Seconded: Councillor B Pond

That Council:

1. Endorses the proposed new site location for the Water Corporation's infrastructure upon Lot 2025 Reserve 2851, as identified in Attachment 9.1, and associated clearing impacts, as being an environmentally acceptable option.
2. In accordance with section 42(3)(c) of the *Land Administration Act 1997*, request the Minister to excise a 0.99 ha portion of Reserve 2851 (Class A Reserve), as identified in Attachment 9.1, for the purpose of a public utility service (water supply) to service the southern corridor.
3. In accordance with section 42(5) of the *Land Administration Act 1997*, request the Minister to advertise the proposed excision of Reserve 2851 in a newspaper circulating throughout the State for no less than 30 days, and for the City of Mandurah and the Water Corporation to address any objections received by the Minister during the advertising period.
4. In accordance with section 51 of the *Land Administration Act 1997*, request the Minister to amend the boundaries of Reserve 34542 to be amalgamated with the 0.99ha excised portion of Reserve 2851, as identified in Attachment 9.1, with the management order to remain with the Minister for Water Resources (Water Corporation) as the management body for the purpose of 'water supply'.

CARRIED: 12/0

FOR: Cr C Knight, Cr B Pond, Cr A Kearns, Cr D Schumacher, Cr P Rogers, Cr R Burns, Cr J Green, Cr D Wilkins, Mayor R Williams, Cr D Pember, Cr A Zilani, Cr P Jackson

AGAINST: Nil

G.22/7/23 FINANCIAL REPORT JUNE 2023 (REPORT 10)

Summary

The Financial Report for June 2023 together with associated commentaries, notes on investments, balance sheet information and the schedule of accounts are presented for Elected Members' consideration.

Officer Recommendation

That Council:

- 1 Receives the Financial Report for June 2023 as detailed in Attachment 10.1 of the report.
- 2 Receives the Schedule of Accounts for the following amounts as detailed in Attachment 10.2 of the report:

Total Municipal Fund	\$ 12,567,941.83
Total Trust Fund	\$ 0.00
	<u>\$ 12,567,941.83</u>

- 3 Approves the following budget variations for 2022/23 annual budget:
 - 3.1 Approve transfer of \$787,163 to 2023/2024 Restart Mandurah - Other funding in the Restricted Cash Reserve that will be funded from the capital project Restart Mandurah – Other
 - 3.2 Creates a new reserve named Public Art Reserve for the purposes of funding new City of Mandurah public art and transfers \$215,000 from the Asset Management Reserve.
 - 3.3 Creates a new reserve named Community Safety Reserve for the purposes of funding the relevant actions in the Community Safety Strategy and transfer \$500,000 from the 2023 surplus to this reserve
 - 3.4 Approve the transfer of \$2,630,325 being the unallocated surplus from the 2021/2022 financial year to the Asset Management Reserve
 - 3.5 Approve the transfer of \$4,831,106 being the unspent Capital Works amount to the Asset Management Reserve
- 4 Approves the following budget variations for Operating Carryovers that were scheduled in the 2022/23 year to be carried forward to the 2023/24 year:
 - 4.1 Unbudgeted operating expenditure of \$1,237,261* as detailed in Attachment 10.3 for the 2022/23 operating projects to be carried over to 2023/24. To be funded in 2023/24 from restricted cash reserve \$1,008,943* and unspent grant reserve \$228,318*.
- 5 Approves the following adjustments for 2022/23 Capital Works Carryovers that were scheduled in the 2021/22 year to be carried forward to the 2023/24 year as detailed in Attachment 10.4 and summarised as follows:
 - 5.1 Decrease in capital expenditure of \$21,904,285*
 - 5.2 Decrease in proceeds from new loans of \$2,342,854*
 - 5.3 Decrease in unspent loans utilised of \$1,427,937*
 - 5.4 Decrease in fleet proceeds of \$642,012*
 - 5.5 Decrease in capital revenue of 4,434,508*
 - 5.6 Net movement of transfer to reserves of \$13,047,889* made up of
 - 5.6.1 Increase transfer to reserves contract liabilities \$4,443,593*
 - 5.6.2 Reduction in transfer from reserves \$3,715,742*
 - 5.6.3 Increase transfer to reserves for 2022/23 general rates funding \$4,897,638*
- 6 Approves the transfer of \$90,000 to the Public Art reserve and \$481,514 to the Asset Management Reserve for the following:

Capital Project/Funding	Amount	Transfer to Reserve
Major Public Artwork Future Project	\$90,000	Public Art Reserve
22-23 Reserve Meter Replacement Program	\$50,000	Asset Management Reserve
22-23 Site Main Switchboard Program	\$50,000	Asset Management Reserve
Falcon Family Centre Upgrade	\$71,796	Asset Management Reserve
Signage Renewal	\$40,000	Asset Management Reserve
SL Car Park Lighting Replacement	\$100,000	Asset Management Reserve
SL Marina Pole Canal Light Poles	\$68,000	Asset Management Reserve

SL Parks and Reserves	\$90,000	Asset Management Reserve
Other Road Renewals	\$11,718	Asset Management Reserve
Total	\$571,514	

Council Resolution**MOTION****Moved:** Councillor P Rogers**Seconded:** Councillor D Schumacher**That Council:**

- 1 Receives the Financial Report for June 2023 as detailed in Attachment 10.1 of the report.
- 2 Receives the Schedule of Accounts for the following amounts as detailed in Attachment 10.2 of the report:

Total Municipal Fund	\$ 12,567,941.83
Total Trust Fund	\$ 0.00
	<u>\$ 12,567,941.83</u>
- 3 Approves the following budget variations for 2022/23 annual budget:
 - 3.1 Approve transfer of \$787,163 to 2023/2024 Restart Mandurah - Other funding in the Restricted Cash Reserve that will be funded from the capital project Restart Mandurah – Other
 - 3.2 Creates a new reserve named Public Art Reserve for the purposes of funding new City of Mandurah public art and transfers \$215,000 from the Asset Management Reserve.
 - 3.3 Creates a new reserve named Community Safety Reserve for the purposes of funding the relevant actions in the Community Safety Strategy and transfer \$500,000 from the 2023 surplus to this reserve
 - 3.4 Approve the transfer of \$2,630,325 being the unallocated surplus from the 2021/2022 financial year to the Asset Management Reserve
 - 3.5 Approve the transfer of \$4,831,106 being the unspent Capital Works amount to the Asset Management Reserve
- 4 Approves the following budget variations for Operating Carryovers that were scheduled in the 2022/23 year to be carried forward to the 2023/24 year:
 - 4.1 Unbudgeted operating expenditure of \$1,237,261* as detailed in Attachment 10.3 for the 2022/23 operating projects to be carried over to 2023/24. To be funded in 2023/24 from restricted cash reserve \$1,008,943* and unspent grant reserve \$228,318*.
- 5 Approves the following adjustments for 2022/23 Capital Works Carryovers that were scheduled in the 2021/22 year to be carried forward to the 2023/24 year as detailed in Attachment 10.4 and summarised as follows:
 - 5.1 Decrease in capital expenditure of \$21,904,285*

- 5.2 Decrease in proceeds from new loans of \$2,342,854***
- 5.3 Decrease in unspent loans utilised of \$1,427,937***
- 5.4 Decrease in fleet proceeds of \$642,012***
- 5.5 Decrease in capital revenue of 4,434,508***
- 5.6 Net movement of transfer to reserves of \$13,047,889* made up of**
 - 5.6.1 Increase transfer to reserves contract liabilities \$4,443,593***
 - 5.6.2 Reduction in transfer from reserves \$3,715,742***
 - 5.6.3 Increase transfer to reserves for 2022/23 general rates funding \$4,897,638***

6 Approves the transfer of \$90,000 to the Public Art reserve and \$481,514 to the Asset Management Reserve for the following:

Capital Project/Funding	Amount	Transfer to Reserve
Major Public Artwork Future Project	\$90,000	Public Art Reserve
22-23 Reserve Meter Replacement Program	\$50,000	Asset Management Reserve
22-23 Site Main Switchboard Program	\$50,000	Asset Management Reserve
Falcon Family Centre Upgrade	\$71,796	Asset Management Reserve
Signage Renewal	\$40,000	Asset Management Reserve
SL Car Park Lighting Replacement	\$100,000	Asset Management Reserve
SL Marina Pole Canal Light Poles	\$68,000	Asset Management Reserve
SL Parks and Reserves	\$90,000	Asset Management Reserve
Other Road Renewals	\$11,718	Asset Management Reserve
Total	\$571,514	

CARRIED WITH ABSOLUTE MAJORITY: 11/1

FOR: Cr P Rogers, Cr D Schumacher, Cr J Green, Cr D Wilkins, Cr D Pember, Cr C Knight, Cr R Burns, Cr P Jackson, Cr A Kearns, Mayor R Williams, Cr B Pond
 AGAINST: Cr A Zilani

G.23/7/23 2024 – 2033 LONG TERM FINANCIAL PLAN (REPORT 11)

Summary

The City has reviewed its Long Term Financial Plan for 2024-2033 (Plan) for Council's adoption. The Long Term Financial Plan seeks to provide a balanced budget for the next 10 years. With the provision of a 10-year Plan, the City can project and manage the cash flow requirements of programs and new initiatives and consider the impact of the whole of life costings for all new projects.

The Long Term Financial Plan is a guiding document that will be used as the base for the development of the Annual Budget. The Annual Budget will not only include the information from the Long Term Financial Plan but it will also consider any other factors that will be required to be considered in the annual budget.

The City has advertised the Long Term Financial Plan to the community and to date, has not received any submissions. It is recommended that Council adopt the Plan.

Officer Recommendation

That Council adopt the Long Term Financial Plan 2024-2033, as detailed in Attachment 11.1.

Council Resolution**MOTION****Moved:** Councillor C Knight**Seconded:** Councillor P Jackson

That Council adopt the Long Term Financial Plan 2024-2033, as detailed in Attachment 11.1 with the following amendments replacing pages 19 and pages 47 – 50 to correct the number of years for loan borrowings over \$35 million and to remove the 2017/2018 column in the Reserves Attachment 5.

CARRIED: 12/0

FOR: Cr C Knight, Cr P Jackson, Cr P Rogers, Cr D Schumacher, Cr J Green, Cr D Wilkins, Cr D Pember, Cr R Burns, Cr A Kearns, Mayor R Williams, Cr B Pond, Cr A Zilani

AGAINST: Nil

G.24/7/23 BUDGET ADOPTION 2023/2024 (REPORT 12)Summary

The 2023/2024 Annual Budget has been prepared after taking into consideration the City's Long Term Financial Plan advertised in June 2023. The Annual Budget for 2023/2024 contains a deficit of \$490,468. There will be a target set by Council for City officers to find savings during the financial year, to achieve a nil deficit by 30 June 2024.

It is recommended that Council approve the 2023/2024 Annual Budget as detailed in Attachment 12.1.

Officer Recommendation

That Council:

1. Notes that it has considered the submissions received during the advertising period.
2. That pursuant to the provisions of the *Waste Avoidance and Resource Recovery Act 2007* Part 6, Division 3, section 67:
 - 2.1 A charge of \$337 be levied in respect of the removal of contents of one 240L refuse and one 240L recycle bins from rateable and non-rateable properties.
3. Approves the Waste Alliance budget for 2023/24 outlined in Confidential Attachment 2.6
4. Approves the 2023/2024 Annual Budget as detailed in Attachment 2.1.
5. Approves the Statement of Objects and Reasons for the 2023/2024 financial year as detailed in Attachment 2.2 and endorses that the differential rates are based on zoning of the land and the purpose for which the land is held or used.
6. Adopts the following rates in the dollar and minimum payments for the 2023/2024 financial year:

Rate Category	Rate in the dollar	Minimum Rate

Residential Improved	\$0.08624	\$1,236
Residential Vacant	\$0.16535	\$1,023
Business Improved	\$0.09410	\$1,236
Business Vacant	\$0.17248	\$1,236
Urban Development	\$0.15374	\$1,236

7. Adopts the following rate in the dollar for Specified Area rates and the Specified Area Rate Information as detailed in Attachment 2.2:

Specified Area Rate	Rate in the dollar
Waterside Canals	\$0.00000
Mandurah Ocean Marina	\$0.01170
Mandurah Quay	\$0.00425
Mariners Cove	\$0.00100
Port Bouvard Eastport Canals	\$0.00130
Port Bouvard Northport Canals	\$0.00220
Port Mandurah Canals	\$0.00348

8. Approves the due dates for payment of the instalment options are:
- 8.1 One payment in full – 15 September 2023
 - 8.2 Two instalment option – First instalment 15 September 2023. Second instalment 28 February 2024.
 - 8.3 Four instalment option – First instalment 15 September 2023. Second instalment 15 November 2023. Third instalment 17 January 2024. Fourth instalment 19 March 2024.
- 9.1 Approves the administration charge of:
- 9.1.1 \$3 for the two instalment plan; and
 - 9.1.2 \$9 for the four instalment plan;
- on all accounts where the owner elects to pay rates and charges by instalments, other than rates and charges attributable to a property owned by an entitled pensioner/senior under the *Rates and Charges (Rebates and Deferments) Act 1992*.
- 9.2 Approves the administration charge of \$21.25 per arrangement in the case where ratepayers request an alternative arrangement.
10. Approves the interest rate of 5.5% on all accounts where the owner elects to pay rates and charges by instalments in accordance with section 6.45(4)(e) of the *Local Government Act 1995*, other than rates and charges where the property is owned by an entitled pensioner/senior under the *Rates and Charges (Rebates and Deferments) Act 1992*.
11. Approves that from 15 September 2023, interest will be charged at an interest rate of 7% and costs of proceedings to recover such charges on all rates and charges that remain unpaid after becoming due and payable, in accordance with section 6.51(1) of the *Local Government Act 1995*.
12. Approves the swimming pool inspections fee, conducted every four years, be levied at \$40 annually.
13. Approve that Elected Members receive the maximum amount of fees and allowances in accordance with the Salary and Allowance Tribunal Determination:
- 13.1 Set the annual attendance fee at \$32,960 to be paid to Councillors;

- 13.2 Set the annual attendance fee at \$49,435 to be paid to the Mayor;
13.3 Set the annual Mayoral Allowance at \$93,380;
13.4 Set the annual Deputy Mayoral Allowance at \$23,345; and
13.5 Set an annual Information and Communications Technology Allowance at \$3,500.
14. Approves the Fees and Charges Schedule set out in Attachment 2.3.
15. Grants a partial rates concession (83%) to the landowner of 91 Allnutt Street, Mandurah.
16. Approves the Material Variance for the 2023/2024 financial year in accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996* to be used in the monthly statements of financial activity to be the greater of:
a) 10%; or
b) \$100,000.
Note: The material variance for reporting is applicable to each revenue and expenditure item within the Nature and Type classification and capital revenue and expenditure.
17. Approves the materiality amount is set at 10% of the operating revenue for the purposes of the annual financial statements.
18. Creates a new reserve named Mandurah Quay Seawall Reserve for the purpose of the future maintenance and asset replacement of the Mandurah Quay seawall.

Councillor B Pond vacated the Chambers at 7.23pm due to his indirect financial interest in the next item.

Council Resolution

PART A

MOTION

Moved: Councillor P Rogers
Seconded: Councillor A Kearns

That Council approves the 2023/2024 Annual Budget for Visit Mandurah comprising of

- **Employee costs - \$646,000**
- **Consumables - \$614,558**
- **Retainer for Chalets - \$192,000**

CARRIED WITH ABSOLUTE MAJORITY: 11/0

FOR: Cr P Rogers, Cr A Kearns, Cr C Knight, Cr P Jackson, Cr D Schumacher, Cr J Green, Cr D Wilkins, Cr D Pember, Cr R Burns, Mayor R Williams, Cr A Zilani
AGAINST: Nil

Councillor B Pond returned to the Chambers at 7.25pm

G.25/7/23

PART B**MOTION****Moved:** Councillor D Schumacher**Seconded:** Councillor J Green**That Council:**

1. Notes that it has considered the submissions received during the advertising period.
2. That pursuant to the provisions of the *Waste Avoidance and Resource Recovery Act 2007* Part 6, Division 3, section 67:
 - 2.1 A charge of \$337 be levied in respect of the removal of contents of one 240L refuse and one 240L recycle bins from rateable and non-rateable properties.
3. Approves the Waste Alliance budget for 2023/24 outlined in Confidential Attachment 2.6
4. Approves the 2023/2024 Annual Budget as detailed in Attachment 2.1.
5. Approves the Statement of Objects and Reasons for the 2023/2024 financial year as detailed in Attachment 2.2 and endorses that the differential rates are based on zoning of the land and the purpose for which the land is held or used.
6. Adopts the following rates in the dollar and minimum payments for the 2023/2024 financial year:

Rate Category	Rate in the dollar	Minimum Rate
Residential Improved	\$0.08624	\$1,236
Residential Vacant	\$0.16535	\$1,023
Business Improved	\$0.09410	\$1,236
Business Vacant	\$0.17248	\$1,236
Urban Development	\$0.15374	\$1,236

7. Adopts the following rate in the dollar for Specified Area rates and the Specified Area Rate Information as detailed in Attachment 2.2:

Specified Area Rate	Rate in the dollar
Waterside Canals	\$0.00000
Mandurah Ocean Marina	\$0.01170
Mandurah Quay	\$0.00425
Mariners Cove	\$0.00100
Port Bouvard Eastport Canals	\$0.00130
Port Bouvard Northport Canals	\$0.00220
Port Mandurah Canals	\$0.00348

8. Approves the due dates for payment of the instalment options are:
 - 8.1 One payment in full – 15 September 2023
 - 8.2 Two instalment option – First instalment 15 September 2023. Second instalment 28 February 2024.

- 8.3 Four instalment option – First instalment 15 September 2023. Second instalment 15 November 2023. Third instalment 17 January 2024. Fourth instalment 19 March 2024.**

- 9.1 Approves the administration charge of:**
- 9.1.1 \$3 for the two instalment plan; and**
 - 9.1.2 \$9 for the four instalment plan;**
- on all accounts where the owner elects to pay rates and charges by instalments, other than rates and charges attributable to a property owned by an entitled pensioner/senior under the *Rates and Charges (Rebates and Deferments) Act 1992*.**
- 9.2 Approves the administration charge of \$21.25 per arrangement in the case where ratepayers request an alternative arrangement.**
- 10. Approves the interest rate of 5.5% on all accounts where the owner elects to pay rates and charges by instalments in accordance with section 6.45(4)(e) of the *Local Government Act 1995*, other than rates and charges where the property is owned by an entitled pensioner/senior under the *Rates and Charges (Rebates and Deferments) Act 1992*.**
- 11. Approves that from 15 September 2023, interest will be charged at an interest rate of 7% and costs of proceedings to recover such charges on all rates and charges that remain unpaid after becoming due and payable, in accordance with section 6.51(1) of the *Local Government Act 1995*.**
- 12. Approves the swimming pool inspections fee, conducted every four years, be levied at \$40 annually.**
- 13. Approve that Elected Members receive the maximum amount of fees and allowances in accordance with the Salary and Allowance Tribunal Determination:**
- 13.1 Set the annual attendance fee at \$32,960 to be paid to Councillors;**
 - 13.2 Set the annual attendance fee at \$49,435 to be paid to the Mayor;**
 - 13.3 Set the annual Mayoral Allowance at \$93,380;**
 - 13.4 Set the annual Deputy Mayoral Allowance at \$23,345; and**
 - 13.5 Set an annual Information and Communications Technology Allowance at \$3,500.**
- 14. Approves the Fees and Charges Schedule set out in Attachment 2.3.**
- 15. Grants a partial rates concession (83%) to the landowner of 91 Allnutt Street, Mandurah.**
- 16. Approves the Material Variance for the 2023/2024 financial year in accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996* to be used in the monthly statements of financial activity to be the greater of:**
- c) 10%; or**
 - d) \$100,000.**
- Note: The material variance for reporting is applicable to each revenue and expenditure item within the Nature and Type classification and capital revenue and expenditure.**

- 17. Approves the materiality amount is set at 10% of the operating revenue for the purposes of the annual financial statements.**
- 18. Creates a new reserve named Mandurah Quay Seawall Reserve for the purpose of the future maintenance and asset replacement of the Mandurah Quay seawall.**

CARRIED WITH ABSOLUTE MAJORITY: 11/1

FOR: Cr D Schumacher, Cr J Green, Cr C Knight, Cr P Jackson, Cr P Rogers, Cr D Wilkins, Cr D Pember, Cr R Burns, Cr A Kearns, Mayor R Williams, Cr B Pond
AGAINST: Cr A Zilani

19. MOTIONS OF WHICH NOTICE HAS BEEN GIVEN

Nil.

20. NOTICE OF MOTIONS FOR CONSIDERATION AT THE FOLLOWING MEETING

Nil

21. LATE AND URGENT BUSINESS ITEMS

Nil.

22. CONFIDENTIAL ITEMS

Nil.

23. CLOSE OF MEETING

There being no further business, the Mayor declared the meeting closed at 7.50pm.

CONFIRMED (MAYOR)

Attachments to Council Minutes:

25 July 2025 Council Agenda
25 July 2025 Additional Information Planning and Community Consultation Committee Meeting Report 2
25 July 2025 Additional Information Report 11 and 12

COUNCIL MEETING: 25 JULY 2023

**PCC.2/7/23 PROPOSED STORAGE FACILITY LOT 107 & 123 WATTLEGLEN
AVENUE, ERSKINE**

At the Planning and Community Consultation Committee on 11 July 2023, Questions relating to the landscaping were taken on notice for the proposed development. The question related to the size of vegetation that was proposed as part of the landscaping arising from concerns raised through the deputation read at the committee.

In response, officers provide the following response:

- There are several mature existing trees within the rear five metre buffer which are included proposal in addition to an additional 5 trees with a mature height of 6 metres and a canopy spread of 3 metres.
- Throughout the verge and landscaping on site, abutting Binnar Court and visible from existing residential development there is to be a mixture of native trees (54 in total) which will range from 8 -9 metres in height once matured and ranging in canopy spread from 3-5 metres. Some of these trees will be planted at a minimum installation size of 15 litre bags which equates to approximately 2 metres in height, with the tallest tree available only at a smaller height but expected to grow rapidly.
- In addition, there are 39 shrubs proposed ranging from 1.5 metres to 3 metres in height once mature.
- 189 groundcover plants are to be provided in addition to the above.

COUNCIL MEETING: 25 JULY 2023

REPORT 11 2024-2033 LONG TERM FINANCIAL PLAN

Replacement Page 19 of the Long Term Financial Plan attachment 11.1.

The original plan had the sentence: There are **five** years where the loan borrowings exceed the \$35 million, however from year 9 the total loan borrowings is reduced to below the total loan amount of \$35 million.

The sentence has been changed to read: There are **eight** years where the loan borrowings exceed the \$35 million, however from year 9 the total loan borrowings is reduced to below the total loan amount of \$35 million.

Replacement Pages 47-50 of the Long Term Financial Plan attachment 11.1.

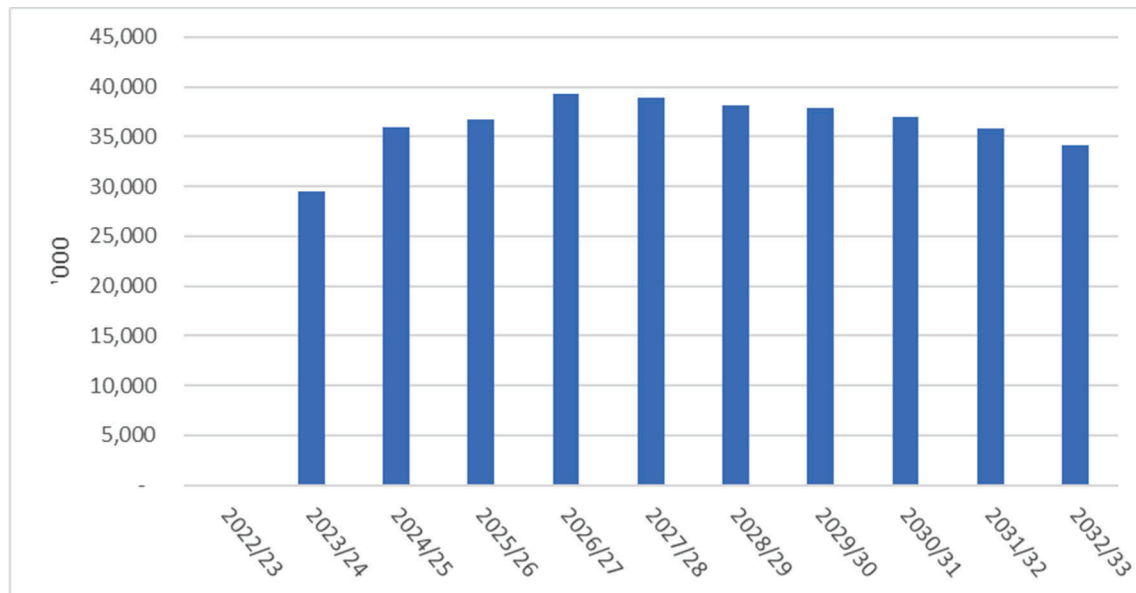
2017/2018 column was included by error. The column has been removed.

REPORT 12 BUDGET ADOPTION 2023/2024

Additional information to Attachment 12.4 List of Submissions for advertising Rate in the dollar. The City received a petition containing 209 signatures and a further 71 names of residents requesting a review of its proposed 4.95% rate increase to 3% for the 2023/24 financial year.

loan borrowings is \$10.9 million due to the construction of the City's operations facility. There are eight years where the loan borrowings exceed the \$35 million, however from year 9 the total loan borrowings is reduced to below the total loan amount of \$35 million.

The implementation of the borrowing strategy will result in the following total outstanding debt/principal levels over the course of the Plan:



Rates Strategy

Local governments impose rates on land within their district to raise revenue to fund the services, programs and facilities provided to the community. The amount of local government rates payable is calculated using the following formula:

- Valuation of land (GRV)* x Council's set rate in the dollar

* Land is valued by the Valuer General (State Government) using either the Unimproved Value (UV) method or the Gross Rental Value (GRV) method. The method applicable for the City has been designated Gross Rental Value. As the valuation is conducted by the Valuer General, the City has no control over this part of the formula.

The City may impose a single general rate which applies to all the properties in the gross rental value category or alternatively, the City can distinguish between land based on its zoning, use or whether it is vacant land (or other characteristic set out in regulations), or a combination of these factors, and apply a differential general rate to each. The purpose of a differential rate is to ensure

Attachment 5 Reserves

Reserves Summary

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance	49,506	40,745	34,862	33,890	31,411	31,583	32,083	32,533	33,033
Amount set aside / Transfer to Reserve	6,122	200	75	-	-	-	-	-	-
Amount used / Transfer from Reserve	(14,884)	(6,083)	(1,047)	(2,479)	173	500	450	500	500
Closing Balance	40,745	34,862	33,890	31,411	31,583	32,083	32,533	33,033	33,533

Detail

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
(a) Building									
Opening balance	1,282	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313
Amount set aside / Transfer to Reserve	31	-	-	-	-	-	-	-	-
Amount used / Transfer from Reserve	-	-	-	-	-	-	-	-	-
	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313
(b) Parking									
Opening balance	488	500	500	500	500	500	500	500	500
Amount set aside / Transfer to Reserve	12	-	-	-	-	-	-	-	-
Amount used / Transfer from Reserve	-	-	-	-	-	-	-	-	-
	500	500	500	500	500	500	500	500	500
(c) Asset Management									
Opening balance	18,120	11,761	6,831	5,956	3,557	3,730	4,230	4,679	5,179
Amount set aside / Transfer to Reserve	1,000	-	-	-	-	-	-	-	-
Amount used / Transfer from Reserve	4,076	(2,562)	(867)	(1,738)	173	500	500	500	500
Amount used / Transfer from Reserve	(11,435)	(2,368)	(8)	(661)	-	-	(50)	-	-
	11,761	6,831	5,956	3,557	3,730	4,230	4,679	5,179	5,679
(d) Cultural Centre									
Opening balance	2	2	2	2	2	2	2	2	2
Amount set aside / Transfer to Reserve	-	-	-	-	-	-	-	-	-
Amount used / Transfer from Reserve	-	-	-	-	-	-	-	-	-
	2	2	2	2	2	2	2	2	2
(e) Museum									
Opening balance	-	-	-	-	-	-	-	-	-
Amount set aside / Transfer to Reserve	-	-	-	-	-	-	-	-	-
Amount used / Transfer from Reserve	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
(f) Property Acquisition									
Opening balance	-	-	-	-	-	-	-	-	-
Amount set aside / Transfer to Reserve	-	-	-	-	-	-	-	-	-
Amount used / Transfer from Reserve	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
(d) Sustainability									
Opening balance	409	319	242	170	170	170	170	170	170
Amount set aside / Transfer to Reserve	10	-	-	-	-	-	-	-	-
Amount used / Transfer from Reserve	(100)	(78)	(72)	-	-	-	-	-	-
	319	242	170	170	170	170	170	170	170
(e) Waste Facilities Reserve Fund									
Opening balance	5,029	5,333	5,200	5,100	5,020	5,020	5,020	5,020	5,020
Amount set aside / Transfer to Reserve	304	-	-	-	-	-	-	-	-
Amount used / Transfer from Reserve	-	(133)	(100)	(80)	-	-	-	-	-
	5,333	5,200	5,100	5,020	5,020	5,020	5,020	5,020	5,020
(j) Community Improvements									
Opening balance	-	-	-	-	-	-	-	-	-
Amount set aside / Transfer to Reserve	-	-	-	-	-	-	-	-	-
Amount used / Transfer from Reserve	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
(k) Traffic Bridge									
Opening balance	-	-	-	-	-	-	-	-	-
Amount set aside / Transfer to Reserve	-	-	-	-	-	-	-	-	-
Amount used / Transfer from Reserve	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
(l) Tims Thicket Septage									
Opening balance	-	-	-	-	-	-	-	-	-
Amount set aside / Transfer to Reserve	-	-	-	-	-	-	-	-	-
Amount used / Transfer from Reserve	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
(m) Tims Thicket Inert									
Opening balance	-	-	-	-	-	-	-	-	-
Amount set aside / Transfer to Reserve	-	-	-	-	-	-	-	-	-
Amount used / Transfer from Reserve	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
(n) Inert Landfill									
Opening balance	-	-	-	-	-	-	-	-	-
Amount set aside / Transfer to Reserve	-	-	-	-	-	-	-	-	-
Amount used / Transfer from Reserve	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-

Attachment 5 Reserves

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
(o) Road Network									
Opening balance	-	-	-	-	-	-	-	-	-
Amount set aside / Transfer to Reserve									
Amount used / Transfer from Reserve	-	-	-	-	-	-	-	-	-
(p) Arts and Craft Centre									
Opening balance	-	-	-	-	-	-	-	-	-
Amount set aside / Transfer to Reserve									
Amount used / Transfer from Reserve	-	-	-	-	-	-	-	-	-
(q) Sand Pit Restoration									
Opening balance	-	-	-	-	-	-	-	-	-
Amount set aside / Transfer to Reserve									
Amount used / Transfer from Reserve	-	-	-	-	-	-	-	-	-
(r) Interest Free Loans									
Opening balance	146	146	146	146	146	146	146	146	146
Amount set aside / Transfer to Reserve									
Amount used / Transfer from Reserve	146	146	146	146	146	146	146	146	146
(f) CLAG									
Opening balance	12	12	12	12	12	12	12	12	12
Amount set aside / Transfer to Reserve									
Amount used / Transfer from Reserve	12	12	12	12	12	12	12	12	12
(g) Mandurah Ocean Marina									
Opening balance	180	184	184	184	184	184	184	184	184
Amount set aside / Transfer to Reserve	4								
Amount used / Transfer from Reserve	184	184	184	184	184	184	184	184	184
(h) Waterways									
Opening balance	758	776	776	776	776	776	776	776	776
Amount set aside / Transfer to Reserve	18								
Amount used / Transfer from Reserve	776	776	776	776	776	776	776	776	776
(i) Port Mandurah Canals Stage 2 Maintenance									
Opening balance	94	96	96	96	96	96	96	96	96
Amount set aside / Transfer to Reserve	2								
Amount used / Transfer from Reserve	96	96	96	96	96	96	96	96	96
(j) Mariners Cove Canals									
Opening balance	86	88	88	88	88	88	88	88	88
Amount set aside / Transfer to Reserve	2								
Amount used / Transfer from Reserve	88	88	88	88	88	88	88	88	88

Attachment 5 Reserves

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
(k) Port Bouvard Canal Maintenance Contributions									
Opening balance	271	277	277	277	277	277	277	277	277
Amount set aside / Transfer to Reserve	6								
Amount used / Transfer from Reserve									
	277	277	277	277	277	277	277	277	277
(l) Cash in Lieu POS Contributions									
Opening balance	-	-	-	-	-	-	-	-	-
Amount set aside / Transfer to Reserve									
Amount used / Transfer from Reserve	-								
	-	-	-	-	-	-	-	-	-
(m) Unspent Grants & Contributions									
Opening balance	8,774	7,491	7,491	7,491	7,491	7,491	7,491	7,491	7,491
Amount set aside / Transfer to Reserve									
Amount used / Transfer from Reserve	(1,283)								
	7,491	7,491	7,491	7,491	7,491	7,491	7,491	7,491	7,491
(n) Leave Reserve									
Opening balance	3,686	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722
Amount set aside / Transfer to Reserve									
Amount used / Transfer from Reserve	(964)								
	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722
(o) Bushland Acquisition									
Opening balance	1,525	1,761	1,961	2,036	2,036	2,036	2,036	2,036	2,036
Amount set aside / Transfer to Reserve	236	200	75						
Amount used / Transfer from Reserve									
	1,761	1,961	2,036	2,036	2,036	2,036	2,036	2,036	2,036
(p) Coastal Storm Contingency									
Opening balance	262	268	268	268	268	268	268	268	268
Amount set aside / Transfer to Reserve	6								
Amount used / Transfer from Reserve									
	268	268	268	268	268	268	268	268	268
(q) Digital Futures									
Opening balance	58	59	59	59	59	59	59	59	59
Amount set aside / Transfer to Reserve	1								
Amount used / Transfer from Reserve									
	59	59	59	59	59	59	59	59	59
(r) Decked Carparking									
Opening balance	1,022	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046
Amount set aside / Transfer to Reserve	24								
Amount used / Transfer from Reserve									
	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046
(s) Specified Area Rates - Waterside Canals									
Opening balance	112	108	108	108	108	108	108	108	108
Amount set aside / Transfer to Reserve	2								
Amount used / Transfer from Reserve	(6)								
	108	108	108	108	108	108	108	108	108
(t) Specified Area Rates - Port Mandurah Canals									
Opening balance	278	350	350	350	350	350	350	350	350
Amount set aside / Transfer to Reserve	72								
Amount used / Transfer from Reserve									
	350	350	350	350	350	350	350	350	350
(u) Specified Area Rates - Mandurah Quay Canals									
Opening balance	234	266	266	266	266	266	266	266	266
Amount set aside / Transfer to Reserve	32								
Amount used / Transfer from Reserve									
	266	266	266	266	266	266	266	266	266
(v) Specified Area Rates - Mandurah Ocean Marina									
Opening balance	721	887	887	887	887	887	887	887	887
Amount set aside / Transfer to Reserve	166								
Amount used / Transfer from Reserve									
	887	887	887	887	887	887	887	887	887
(w) Specified Area Rate - Port Bouvard Canals									
Opening balance	141	145	145	145	145	145	145	145	145
Amount set aside / Transfer to Reserve	4								
Amount used / Transfer from Reserve									
	145	145	145	145	145	145	145	145	145
(x) Specified Area Rate - Mariners Cove									
Opening balance	5	6	6	6	6	6	6	6	6
Amount set aside / Transfer to Reserve	1								
Amount used / Transfer from Reserve									
	6	6	6	6	6	6	6	6	6
(y) Specified Area Rate - Eastport									
Opening balance	44	46	46	46	46	46	46	46	46
Amount set aside / Transfer to Reserve	2								
Amount used / Transfer from Reserve									
	46	46	46	46	46	46	46	46	46

Attachment 5 Reserves

		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
(z)	Sportclubs Maintenance Levy									
	Opening balance	257	275	275	275	275	275	275	275	275
	Amount set aside / Transfer to Reserve	18								
	Amount used / Transfer from Reserve									
		275	275	275	275	275	275	275	275	275
(aa)	City Centre Land Acquisition Reserve									
	Opening balance	924	946	946	946	946	946	946	946	946
	Amount set aside / Transfer to Reserve	22								
	Amount used / Transfer from Reserve		-							
		946	946	946	946	946	946	946	946	946
(ab)	Lakelands Community Infrastructure Reserve									
	Opening balance	1,117	1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,143
	Amount set aside / Transfer to Reserve	26								
	Amount used / Transfer from Reserve									
		1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,143
(ac)	Plant Reserve									
	Opening balance	859	872	872	872	872	872	872	872	872
	Amount set aside / Transfer to Reserve	13								
	Amount used / Transfer from Reserve									
		872	872	872	872	872	872	872	872	872
(ad)	Workers Compensation									
	Opening balance	549	562	562	562	562	562	562	562	562
	Amount set aside / Transfer to Reserve	13								
	Amount used / Transfer from Reserve									
		562	562	562	562	562	562	562	562	562
(ae)	Restricted Cash Reserve									
	Opening balance	2,061	984	42	42	42	42	42	42	42
	Amount set aside / Transfer to Reserve	19								
	Amount used / Transfer from Reserve	(1,096)	(942)							
		984	42	42	42	42	42	42	42	42

ATTACHMENT 12.4

#	Name	Comment	Response
	Withheld	The valuer general has just updated gross rental values for Mandurah which will likely increase the city's income significantly. Yet you are still proposing a 4.9% increase on rates. How is this fair and reasonable?	The City does not take the income from the increase in the gross rental values (GRV). The City is able to decrease its rate in the dollar to offset the increase in GRV resulting in a \$0 net increase for the City. The City then applies the rate in the dollar increase to these new amounts. The Council has worked hard to achieve a forward-looking and responsible budget in this current environment by prioritising capital works, reducing operating expenses so the impact on our ratepayers is minimal. The City is impacted by the increase in CPI (Perth CPI average 6.88% over the last 4 quarters from March 2023) and increased costs to utilities, interest rates and insurance. The Council is aware of the cost-of-living pressures of the ratepayers and has advertised rate increases below CPI as a result. This rate increase proposed is lower than CPI. The Council has the ability to model the impact of its decisions over the longer term through its 10-year Long Term Financial Plan. This approach is greater than other levels of government and ensures that decisions made today consider the impacts for the future. One problem Council is addressing is the level of investment in the City's \$1.4billion asset portfolio. The data shows that the current level of renewal investment is not enough, and over 10 years, through the LTFP, there is a strategy to ensure each year ratepayers will pay a fair amount for their enjoyment and use of the City's assets in that year.

	D Burnett	"CEO City of Mandurah Dear Ms Mihovilovich Re; Specified Area Rates- Mariners Cove Canals I am writing in my capacity as Treasurer of the Mariners Cove Residents Association (MCRA) and a residents Mariners Cove canals and in relation to the Cities proposed differential and specified area rates for 2023/24. MCRA has had held the belief for a number of years that Specified Area Rate (SAR) for Mariners Cove canals is not necessary nor fair on the ratepayers affected by the SAR. The following points are made in support of this rate not being raised. • The waterfront canal properties that the SAR is applied too already pay additional rates to the City as a consequence of the higher gross rental due to canal frontage. A conservative estimate for the 400 canal lots of an increase of 5% in the gross rental value compared to a similar house on a dry Mariners Cove lot could mean additional rates of \$50,000. • The SAR raises approximately \$10,000 pa for canal costs maintenance, with the main cost being water quality testing and hydrographic surveys , plus a City administration charge of \$2,000. The net actual costs are around \$8,000	Specified area rates are charged to where the identified area requires an additional standard of service. This is over and above the service that is provided to the district. Service levels throughout the district are not based on the GRV amount a property or suburb pays. Specified area rates are for those areas that are over and above what a local government provides. It is important to note that it has been clear from the commencement, that properties on the canals will pay a specified area rate for the services that the City provides that it would not undertake if the development did not occur. The SAR charge for canal lot properties include hydrographic surveys, water quality testing, litter control via boat, administration and responding to enquiries and attending management meetings. The \$3,000 is for administration costs of the Mariners Cove

		The Shire contributes only 6% of the \$10,000, with this contribution is based on the length of canal wall under the ownership of the City. The City has not consulted with MCRA over this percentage, which is contrary to the Cities policy FCM 04. MCRA maintains the City should be contributing around 50% of the costs to acknowledge that the canals are accessible to any members of the public, as a road would be, there is a public boat ramp in the facility, the Creery wetlands contribute to the water quality and approximately 400 dry properties and the road network contribute to the stormwater discharge into the canals. To summarise, MCRA considers that the SAR is not justified based on the small amount raised, noting that the City should be contributing more than it is currently contributing. It is also pointed out that the property owners are already contributing considering more in rates than a similar dry lot property, so the City is “double dipping” if a SAR is raised. A SAR should only be raised for a significant project, such as dredging the entry to the canals, with the SAR to reflect the project based on accurate data and engineering estimates. There is no evidence with the Shire to show a need for such a project. The SAR shouldn't be raised for minor operational costs for a publicly assessable waterway . Council consideration on this request would be appreciated. Regards Don Burnett 32 Arcadia Close Dudley Park 17/7/2023 "	Residents Association and relates specifically to SAR matters. Therefore, it is appropriate that it be funded from the SAR reserve. The City is contributing 6% as this equates to the percentage of public open space in the SAR area. The City contributes to all SAR areas based on the same method. The 6% area is inclusive of the new boat ramp area. The City maintains the boat ramp and jetties from the rates general revenue. Refer to first dot point response

	W Parkes I am providing feedback about the proposed rate rise. My address: 11 Austin Rise Dawesville - Rate payers are not milking cows! Every year politicians at all levels of government seem to think that tax-payers are made of money and can just be milked for every penny. It needs to stop, politicians need to be held accountable and live within ratepayers' means. - Just the other day I was browsing through the 22-23 Mandurah budget and note that forecasts were based on 2021 assumptions of a 2-3% rise for the next decade. Merely a year into that budget, you're already breaking promises. See point 1, live within ratepayers' means. Below screenshots are directly taken from the 22-23 budget as posted on the Mandurah Council website. You're proving yourself to be a bunch of liars. <table><tr><th colspan="2">Expenditure</th></tr><tr><td>Rate % increases</td><td>1.8% in year 1, 2.25% in year 2, 2.50% in year 3 and then 0.5% above CPI for all future years and an average of 0.72% growth in rates per year resulting in an additional \$26.11 million in revenue over the Plan</td></tr><tr><td>Loan Borrowings</td><td>Loan borrowings of \$59.45 million over the Plan resulting in a</td></tr><tr><td>Rates</td><td>Rates have been applied as 1.80% in 2021/22, 2.25% in 2022/23, 2.50% in 2023/24 and then CPI plus 0.5% thereafter.</td></tr></table> - Reading through that budget, I noticed private business consultants (National Institute of Economic and Industry Research) were used to make assumptions that Mandurah rate payers have massive savings. Information that is used to justify rate hikes. I've worked in LG and economics and have never heard of this organisation. The place for LG to get this data from, FREE, is the ABS. Stop wasting rate payer money. - In that same budget, staff expenses will total 41.2% of income. Average payroll for Australian businesses is around 25%. Clearly, Mandurah City Council is spending way too much money on staff. Paying a governance 'specialist' (i.e. Officer level) a salary equal to a manager's level is one example of wasting ratepayer. A Ranger should not be a \$100k salary. A CEO in a regional	Expenditure		Rate % increases	1.8% in year 1, 2.25% in year 2, 2.50% in year 3 and then 0.5% above CPI for all future years and an average of 0.72% growth in rates per year resulting in an additional \$26.11 million in revenue over the Plan	Loan Borrowings	Loan borrowings of \$59.45 million over the Plan resulting in a	Rates	Rates have been applied as 1.80% in 2021/22, 2.25% in 2022/23, 2.50% in 2023/24 and then CPI plus 0.5% thereafter.	Refer to Response #1: The Long Term Financial Plan that is being refer to in the submission is the 2021/22 to 2030/31 (not the current version). The 2022/23 Long Term Financial Plan included a rate percentage increase of CPI + 0.68%. The City's Long Term Financial Plan is reviewed every year and as a result the assumptions into the plan change every year. These assumptions inform the rate increases for the life of the plan. The information provided comes from the website economy.id.com.au. The ABS does not contain this information at the local government level. Local Government provides services that are delivered in-house and as a result will have a higher percentage of labour costs. Salary levels are determined based on expertise required in the particular field.
Expenditure										
Rate % increases	1.8% in year 1, 2.25% in year 2, 2.50% in year 3 and then 0.5% above CPI for all future years and an average of 0.72% growth in rates per year resulting in an additional \$26.11 million in revenue over the Plan									
Loan Borrowings	Loan borrowings of \$59.45 million over the Plan resulting in a									
Rates	Rates have been applied as 1.80% in 2021/22, 2.25% in 2022/23, 2.50% in 2023/24 and then CPI plus 0.5% thereafter.									

		town does not need to earn \$400k. Cut down on total staff, and cut down on inflated wages. - There are many savings the council could implement to not only eliminate the forecasted budget deficit, but also reduce or eliminate the need to raise rates. Reducing the number of councillors is not one of them, all that would have achieved is less democracy!	
	Petition (attachment below)	To The CEO Mandurah City Council We the undersigned ratepayers of the City of Mandurah do hereby request that our Council review its proposed 4.95% rate increase to 3% for the 2023/24 financial year. Now we are in tremendous hardship, trying to live with the higher cost of living expenditures. Including utility bills, and interest rates increase. In this situation, a 4.95% rate increase is too high for us. Therefore, we propose a 3% rate increase for the 2023/24 financial year. We strongly believe it is easily achievable by improving efficiency in staff and resource management, focusing on core business and sound planning. More transparency and accountability should be in place. And all decisions should be made within the financial restraints of the budget. We, therefore, request the council approve a 3% rate increase for the 2023/24 financial year.	The Council has worked hard to achieve a forward-looking and responsible budget in this current environment by prioritising capital works, reducing operating expenses so the impact on our ratepayers is minimal. The City is impacted by the increase in CPI (Perth CPI average 6.88% over the last 4 quarters from March 2023) and increased costs to utilities, interest rates and insurance. The Council is aware of the cost-of-living pressures of the ratepayers and has advertised rate increases below CPI as a result. This rate increase proposed is lower than CPI. The Council has the ability to model the impact of its decisions over the longer term through its 10-year Long Term Financial Plan. This approach is greater than other levels of government and ensures that decisions made today consider the impacts for the future. One problem Council is addressing is the level of investment in the City's \$1.4billion asset portfolio. The data shows that the current level of renewal investment is not enough, and over 10 years, through the LTFP, there is a strategy to ensure each year ratepayers will pay a fair amount for their enjoyment and use of the City's assets in that year.

NOTICE OF MEETING

ORDINARY COUNCIL

Members of Council are advised that a meeting will be held in the
Council Chambers 83 Mandurah Terrace, Mandurah on:

Tuesday 25 July 2023 at 5.30pm

Mark R Newman
Chief Executive Officer
13 July 2023

AGENDA

1. OPENING OF MEETING AND ANNOUNCEMENT OF VISITORS

2. ACKNOWLEDGEMENT OF COUNTRY

3. APOLOGIES

4. IMPORTANT NOTE

Members of the public are advised that any decisions made at the meeting tonight, can be revoked, pursuant to the *Local Government Act 1995*. Therefore, members of the public should not rely on any decisions until formal notification in writing by Council has been received.

5. ANSWERS TO QUESTIONS TAKEN ON NOTICE

6. AMENDMENT TO STANDING ORDERS

Modification to *Standing Orders Local Law 2016* - electronic attendance at meeting.

7. PUBLIC QUESTION TIME

Public Question time provides an opportunity for members of the public to ask a question of Council. For more information regarding Public Question Time please visit the City's website mandurah.wa.gov.au or telephone 9550 3787.

8. PUBLIC STATEMENT TIME

Any person or group wishing to make a Public Statement to Council regarding a matter concerning local government must complete an application form. For more information regarding Public Statement Time please visit the City's website mandurah.wa.gov.au or telephone 9550 3787.

9. LEAVE OF ABSENCE REQUESTS

10. PETITIONS

10.1 Thomson St Netball Pavilion Repairs and Upgrades

10.2 Installation of Security Camera, Mary Street Lagoon

11. PRESENTATIONS

12. DEPUTATIONS

Any person or group wishing to make a Deputation to Council regarding a matter listed on this agenda for consideration must complete an application form. For more information regarding making a deputation please visit the City's website mandurah.wa.gov.au or telephone 9550 3787.

13. CONFIRMATION OF MINUTES

13.1 Annual Electors Meeting: 15 May 2023

13.2 Special Meeting of Council: 26 June 2023

13.3 Ordinary Council Meeting: 27 June 2023

Minutes available on the City's website via mandurah.wa.gov.au/council/council-meetings/agendas-and-minutes

14. ANNOUNCEMENTS BY THE PRESIDING MEMBER (WITHOUT DISCUSSION)**15. DECLARATIONS OF FINANCIAL, PROXIMITY AND IMPARTIALITY INTERESTS****16. QUESTIONS FROM ELECTED MEMBERS (WITHOUT DISCUSSION)**

16.1 Questions of which due notice has been given

16.2 Questions of which notice has not been given

17. BUSINESS LEFT OVER FROM PREVIOUS MEETING**18. RECOMMENDATIONS OF COMMITTEES**

18.1 Adoption of Recommendations of the Audit and Risk Committee Meeting: 3 July 2023

<i>Minute</i>	<i>Item</i>	<i>Page No</i>	<i>Interests Declared / Additional Information</i>
AR.6/7/23	Confidential Item: Strategic Internal Audit Plan 2023/23-2025/26	Confidential Pages 1-54	

18.2 Adoption of Recommendations of the Planning and Community Consultation Committee Meeting: 11 July 2023.

<i>Minute</i>	<i>Item</i>	<i>Page No</i>	<i>Interests Declared / Additional Information</i>
PCC.2/7/23	Proposed Storage Facility Lot 107 & 123 Wattleglen Avenue, Erskine	4-20	
PCC.3/7/23	Proposed Amendment No.2 - Local Planning Scheme 12, Lot 9001 Beacham St Coodanup, Additional Use, Restaurant / Café	21-31	

19. REPORTS

<i>No.</i>	<i>Item</i>	<i>Page No</i>	<i>Note</i>
1	Mandurah Northern Beaches CHRMAP Action Plan	32-47	
2	Halls Head Coastal Shared Path and Blue Bay Car Park	48-54	
3	Infrastructure Asset – Management, Capitalisation and Depreciation Policy Review and Consolidation	55-72	
4	Dog Exercise (Off Leash)	73-77	
5	Variation of Licence – Mandurah Basketball Association Inc.	78-80	
6	Lease – Mandurah Houseboats – Reserve 46854 (Lots 4630 & 4740 Dolphin Drive, Mandurah)	81-85	
7	Commencing Review of Local Laws	86-90	
8	Elected Member Policy Reviews	91-125	
9	Caddadup Water Supply Expansion	126- 134	
10	Financial Report June 2023	135- 175	Absolute Majority Required
11	2024 – 2033 Long Term Financial Plan	176- 232	
12	Budget Adoption 2023/2024	233- 325	Absolute Majority Required

20. MOTIONS OF WHICH NOTICE HAS BEEN GIVEN

21. NOTICE OF MOTIONS FOR CONSIDERATION AT THE FOLLOWING MEETING

22. LATE AND URGENT BUSINESS ITEMS

23. CONFIDENTIAL ITEMS

24. CLOSE OF MEETING

1	SUBJECT:	Proposed Storage Facility Lot 107 & 123 Wattleglen Avenue, Erskine
	DIRECTOR:	Business Services
	MEETING:	Planning and Community Consultation Committee
	MEETING DATE:	11 July 2023

Summary

The City has received a development application proposing a warehouse/ storage land use at Lots 107 & 123 Wattleglen Avenue, Erskine. As the property is zoned 'Service Commercial' under the provisions of the City of Mandurah's Local Planning Scheme 12 (the Scheme), the proposed use of a 'Storage Facility' is considered permitted. Under the provisions of the *Planning and Development (Local Planning Schemes) Regulations*, clause 2 b (ii), if there were no works proposed, no planning approval would be necessary as the use is exempt. Given there are works, however and based on the scale of the proposed development and the proximity to existing housing, the City advertised the proposal.

Through this advertising, the City received two objections and in accordance with Delegation DA-PAD 02 Council is required to determine the development application. Delegation DA-PAD 02 provides conditions of the delegated authority that require there to be no objections to proposals consisting of non-residential development.

Through the officer assessment outlined in this report, it is recommended that Council approve the proposed development subject to conditions.

Disclosure of Interest

Nil

Location



Property Details

Applicant:	MW Urban Planning and Development
Owner:	Capella Investments (WA) Pty Ltd M & C F Venditti Pty Ltd
Scheme No 12 Zoning:	Service Commercial
Peel Region Scheme Zoning:	Urban
Lot Size:	Lot 107 = 3000m ² Lot 123 = 4972m ² Total = 7972m ²
Topography:	Predominantly flat
Land Use:	Currently vacant

Previous Relevant Documentation

- Nil

Background

The subject sites are currently vacant, previous development approvals were issued to Lot 107 Wattleglen which included a recreational facility in 2008 and multiple dwellings in 2003. It is noted that the Western Australian Planning Commission (WAPC) recently approved the amalgamation of Lot 107 & Lot 123 Wattleglen Avenue dated 27 May 2023.

The adjoining Service Station was approved in June 2020 with that portion later excised through subdivision.

Comment

Proposed Development

The applicant seeks to develop a Self-storage facility consisting of:

- 2 storage buildings comprising 7,727m² of storage space
- Office
- 40 car bays

The applicant intends to have a 24 hours a day 7 days a week operation. Proposed site plans, floor plans and elevations are provided in *Attachment 1.1*.

Land use and Planning Framework

With respect to land use, a 'Warehouse/ Storage facility' is a 'P' use (permitted) within the Service Commercial zone of The Scheme. While it is noted submissions were received.

Built Form

Schedule 1 of The Scheme outlines the zone requirements for the Service Commercial areas:

Criteria	Proposed	Officer Comment
Minimum setbacks:	Building A	
Primary street - 6 metres		

Secondary street - 3 metres Side and rear - nil Where a site adjoins residential development the setback requirements shall be in accordance with the R-code of the adjoining site.	• Primary street – 6m setback • Secondary street – n/a • Side and rear – n/a Building B • Primary street – 2.2m setback • Secondary Street – 3m setback • Side and Rear - The building wall adjacent the northern boundary, abutting the Residential R40 development requires a 3.3 metre setback, based on the building height and wall length. The proposal provides for a 5 metre setback to the residential development.	Compliant Officers support the reduced primary street setback based on the extensive verge depth and extensive landscaping within the verge provided. In addition, officers consider a reduced primary street setback to facilitate a larger rear setback abutting residential more appropriate. Compliant Greater setback than required and considered beneficial to residential interface.
Open space and landscaping A minimum of 10% of the site shall be set aside for open space and landscaping, excluding car parking and manoeuvring areas. A minimum 3m landscaping strip shall be provided within the front setback.	• 9.6% landscaped, • Landscaped strip varies between 0.9 metres -3 metres	Note the dimensions provided within the rear buffer residential allows more substantial planting and additional verge treatment compensated the slight shortfall. Extensive landscaping provided and as noted above, in a more appropriate and meaningful location abutting residential properties.

The Scheme is silent on building height restrictions within the Service Commercial zoning, however it is noted this was an element of concern raised through the submissions received.

The building includes wall heights of 6.6 metres which is consistent with a two-storey built form. By way of context the neighbouring Service Station pylon sign is approved at 8 metres, the canopy reaches a height

of 6.35 metres and the shop component is at 6 metres. It is considered that the height is in context with the surrounding area.

Access, Traffic Generation and Car Parking

Access is proposed from Wattleglen Avenue allowing vehicles to enter and exit the site in forward movement. The access is considered to be in the best location to accommodate traffic flow, away from residential development and it is noted there is no vehicle access on Binnar Court.

Consideration has been given to the concern regarding increased traffic raised during the submission period, however the City's Engineers have reviewed the proposed plans and have not required the submission of a traffic impact statement (TIS). This is largely due to the location of the vehicle entry and exit off Wattleglen Avenue, away from residential development along Binnar Court.

The proposed land use is considered by City officers to have minimal impact on the current road network and capacity of Wattleglen Avenue due to the low vehicle movements associated with the proposed development.

Schedule 2 Parking Requirements within The Scheme stipulates the requirement for 1 parking bay per 50m² of net lettable floor area, resulting in the requirement of 154 bays. This number is considered to be excessive for the use proposed based on the nature of the services to be provided. In essence the self-service nature of such facilities operates such that people who rent them would visit on an ad hoc basis and often infrequently.

The 5 external bays are expected to be utilised by customers undertaking administrative tasks or visiting storage facilities for small disposals / collections. The 35 internal bays are considered by City officers to adequately cater for larger delivery vehicles and those towing trailers. Manoeuvrability and location of these bays have not been raised as concerns by the City Engineering officers.

Consideration has been given to similar developments within the Galbraith Loop Industrial complex and the General Industry zone within Greenfields. The subject application is proposing a number of parking bays consistent with the storage facility approved at Lot 161, No 34 Thornborough Road which provides 44 bays and a separate area for vehicle and machinery storage. It should be noted the Thornborough Road development consists of an increased net lettable floor area which required more bays at the time of the assessments. Each stage of the development at 34 Thornborough Road was approved with a parking shortfall as a result of the nature of the development using a similar position and there has not been records of parking issues arising.

In summary, the proposed land use is considered to generate minimal traffic movements and therefore minimal visits by storage unit lessees, resulting in negligible adverse impacts on the existing road network and surrounding residential development.

Noise

City of Mandurah Health officers have raised no major concerns regarding potential noise emissions during the day due to the passive nature of the development however City officers have requested an acoustic report to satisfy the request for 24-hour operation, given that the proposal is adjoining and adjacent to residential dwellings and noise concerns were raised in both submissions.

Without understanding of the specific use of the structures it is difficult to assess the expected noise impact. It is proposed to apply a condition to require the applicant to submit a Noise Management Plan prepared by a qualified acoustic consultant detailing measures to ensure no adverse noise impacts prior to occupation.

The Noise Management Plan would include matters such as operating hours, noise from the opening of doors etc, and restrictions on activities undertaken within the structures to ensure compliance with the *Environmental Protection (Noise) Regulations 1997*.

Waste Management

A Waste Management Plan was requested as part of the assessment which has been accepted and considered approved by the City Waste Management officers.

Advertising Signage

All signage has been assessed against Local Planning Policy 2 – Signage (LPP2).

LPP2 stipulates a maximum of one wall sign per elevation with a maximum height of 1.2 meters and a width which does not exceed two thirds the length of the tenancy or building frontage, whichever is the lesser.

The number of signs (refer to *Attachment 1.1*) proposed as well as the signage heights are inconsistent with LPP2 and as such City officers have recommended the following:

- The sign located on the south west elevation (fuel forecourt) to be removed.
- All other wall signs, excluding the office sign be reduced to no more than 2.5 metres in height.
- The office building sign to be reduced to no more than 1.5 metres in height.

The above amendments are considered to reduce the visual intrusiveness of the branding and allow for extensions of the proposed architectural features. The proposed amendments above are considered by City officers to remain compatible with the scale and design of the building whilst being sympathetic to the character of the locality. At this point the suggested signage amendments are not supported by the applicant, however, City officers recommend the proposed amendments to the application.

Landscaping

The proposed development includes a total landscaped area of 766.6m² (9.6%) in lieu of 797.2m² (10%) requirement. The proposed 30.6m² shortfall in landscaping is considered to be covered through the extensive verge upgrades and additional planting within the verge. In addition to the verge upgrade, it is noted the landscaping is provided in comparatively large blocks / areas, through the 5 metre wide rear buffer separating the development from existing residential development. The dimensions of this buffer area allow for substantial and meaningful vegetation and landscaping that is sometimes less available. As a result of this the shortfall is considered acceptable.

City Landscape officers have reviewed the landscape plan (refer to *Attachment 1.2*) and advised that the tree species are appropriate however have requested the following amendments:

- additional trees are to be planted within the secondary street verge to partially compensate the large number of trees (over 50) proposed to be removed to facilitate the development.
- The *Carpobrotus* be removed from the plant list as it is not supported within the verge. This is to be replaced with another flowering native species such as *Eremophila*.

These modifications are captured within the recommended conditions.

MEAG Comment

This item does not have any impact on the natural environment and therefore has not been referred to Mandurah Environmental Advisory Group for comment.

Consultation¹

The proposal was advertised to 22 surrounding properties for a period of 14 days between 11 May 2023 and 25 May 2023. Two submissions were received and have been recorded together with comments below.

The main concerns raised are in relation to land use, noise and traffic which have explored in the body of this report.

Owner / Address	Submission (Summarised comments)	Comment
1. Mark Laing 4 Binnar Court, Erskine Owner of Units 3,4,6 & 7 within the above strata complex	a. Proposed development is too high and too close to residential dwellings. b. Presents an increased noise, traffic, and security risk to surrounding properties. c. The land use is not suitable for the area and should be located within an industrial area. d. Impacts to adjoining property values and rental income.	a. Statutory planning framework does not set maximum wall height however City officers have applied the provisions of the Galbraith Loop precinct design guidelines and policy which was revoked upon gazettal of LPS 12. b. City Engineering officers have not raised concerns regarding traffic impacts given the expected low visitation rates. Noise is to be controlled via operating hour restrictions and the requirement for a noise management plan. c. The 'warehouse/storage' land use is permitted within the Service Commercial Zone in accordance with LPS 12. d. Not considered to be a material planning consideration.
2. Darran Johnson Unit 4/20 Binnar Court, Erskine	a. The proposal does not fit in with surrounding development. b. The proposed development is too high.	a. The 'warehouse/storage' land use is permitted within the Service Commercial Zone in accordance with LPS 12. b. Statutory planning framework does not set maximum wall height however City officers have applied the provisions of the Galbraith Loop precinct design guidelines and policy which was revoked upon gazettal of LPS 12.

Internal Consultation

- Health Services
- Engineering Services
- Waste Management Services
- Landscape Services

Statutory Environment

- Planning and Development Act (2005)
- Planning and Development (Local Planning Schemes) Regulations 2015
- Local Planning Scheme 12

Policy Implications

- Local Planning Policy 2- Signage

Financial Implications

Nil.

Risk Analysis

Should the applicant feel aggrieved by the determination or any conditions imposed, then an appeal may be lodged with the State Administrative Tribunal.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2020 – 2040 are relevant to this report:

Organisational Excellence:

- Provide professional customer service and engage our community in the decision-making process.

Conclusion

The subject application proposes the development of a storage facility at Lot 107 & 123 Wattleglen Avenue, Erskine.

City officers consider that the proposed development is consistent with the objectives of the zone and that built form is consistent with the zone requirements of The Scheme and surrounding area. The built form is well screened, and attention has been given to landscaping and visual buffering. In summary, the proposal is considered a passive use with respect to the surrounding residential land, particularly and with other potentially more disruptive and incompatible uses that are acceptable in the 'Service Commercial' zone.

Whilst the concerns of residents are acknowledged, the proposal is considered unlikely to have a significant adverse impact on the amenity of the neighbouring properties to warrant refusal of the proposal. The proposed conditions applied to the development are considered to adequately control development outcomes.

NOTE:

- Refer **Attachment 1.1 Proposed Site and Elevation Plan**
Attachment 1.2 Landscaping Plan
Attachment 1.3 Waste Management Plan

Officer Recommendation

That the Planning and Community Consultation Committee recommend that Council in accordance with Clause 68(2) of Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015* (Deemed Provisions for Local Planning Schemes), grant development approval for a proposed Warehouse/ Storage Premises at Lot 107 & 123 Wattleglen Avenue, Erskine, subject to the following conditions:

1. The development shall be carried out and fully implemented in accordance with the details indicated on the stamped approved plan(s) unless otherwise required or agreed in writing by the City of Mandurah. Including the following modifications indicated on the stamped approved plans with red ink:
 - a) The sign attached to the Southwest Elevation (Fuel Forecourt) shall be removed.
 - b) The Office sign shall be reduced to no more than 1.5m in height.
 - c) All other signs shall be reduced to no more than 2.5m in height.
2. The approved Waste Management Plan (refer to Attachment 1.3) must be implemented, to the satisfaction of the City of Mandurah, for the life of the development.
3. Prior to construction a Noise Management Plan prepared by a suitably qualified acoustic consultant shall be submitted and approved by the City of Mandurah. Once approved the Noise Management Plan shall be implemented to the satisfaction of the City of Mandurah.
4. All uncovered car parking bays to be in accordance with Australian Standard AS2890.1. Any bays adjacent to kerbs or for those bays that are to be used for disabled parking, shall be in accordance with Australian Standards AS1428.1.
5. No parking except in marked bays or display of vehicles and/or equipment is to occur within the road verge area at any time.
6. All services (e.g air conditioners, water metres, hot water storage systems etc) shall be designed to be integrated into the building design and/or screened from surrounding properties to the satisfaction of the City of Mandurah.
7. All signage shall be kept clean and maintained free of dilapidation at all times to the satisfaction of the City of Mandurah.
8. All glazed surfaces shall be clear and free of posters, decals, heavy tinting or any other visual obscuring which prevents a clear view into the building, unless otherwise agreed in writing by the City of Mandurah.
9. Prior to the commencement of the use/development, the external finish of the parapet wall shall be painted with anti-graffiti coating to a minimum height of (3 metres) to the satisfaction of the City of Mandurah.
10. Security, building, signage and carpark lighting must be located, designed and installed to prevent excess light spillage from the development. Reference should be made to AS4282 Control of the obtrusive effects of outdoor lighting and other relevant lighting standards.
11. Prior to the commencement of site works, a Construction Management Plan shall be submitted to and approved by the City of Mandurah. The Plan must detail how the site will be managed during and after works are completed, in order to minimise issues associated with dust/sand, erosion, noise, vibration, traffic and general construction issues. The approved plan must thereafter be implemented to the satisfaction of the City of Mandurah.
12. Prior to the commencement of site works, a schedule of the colour and texture of the building materials, demonstrating that the proposed development complements the surrounding area, must be submitted to and approved by the City of Mandurah. The development must be finished, and thereafter maintained, in accordance with the schedule provided to and approved by the City of Mandurah, prior to occupation.
13. The Landscape plan shall be updated in the following manner:

- a) The verge species proposed shall replace 'Carpobrotus' with an alternative flowering native species such as 'Eremophila' unless otherwise agreed.
 - b) An additional four mature native street trees shall be planted within the secondary street verge to the satisfaction of the City of Mandurah.
 - c) Notification being added to the plan that any species which fail to establish within the first two planting seasons following implementation must be replaced.
14. The amended Landscape plan shall be submitted to and approved by the City of Mandurah prior to commencement of site works and thereafter fully implemented to the satisfaction of the City of Mandurah.
15. Prior to occupancy, the proposed development shall be connected to sewer to the satisfaction of the City of Mandurah.
16. Prior to occupancy, vehicle parking, manoeuvring and circulation areas shall be suitably constructed, sealed, drained, kerbed, marked (including loading and disabled bays), and thereafter maintained to the specification and satisfaction of the City of Mandurah.
17. Prior to occupancy, a vehicle crossover is to be constructed to the specification and satisfaction of the City of Mandurah. Once constructed, the vehicle cross over shall be maintained at all times to the satisfaction of the City of Mandurah. During construction, the existing landscaping, footpaths, infrastructure and associated brick paved areas within the road reserve shall be protected and/or reinstated to the satisfaction of the City of Mandurah.

Committee Recommendation

That the Planning and Community Consultation Committee recommend that Council in accordance with Clause 68(2) of Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015* (Deemed Provisions for Local Planning Schemes), grant development approval for a proposed Warehouse/ Storage Premises at Lot 107 & 123 Wattle Glen Avenue, Erskine, subject to the following conditions:

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- 2. The approved Waste Management Plan (refer to Attachment 1.3) must be implemented, to the satisfaction of the City of Mandurah, for the life of the development.**
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 - c) Notification being added to the plan that any species which fail to establish within the first two planting seasons following implementation must be replaced.
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18. Prior to occupancy, vehicle parking, manoeuvring and circulation areas shall be suitably constructed, sealed, drained, kerbed, marked (including loading and disabled bays), and thereafter maintained to the specification and satisfaction of the City of Mandurah.
- 19.
20. Prior to occupancy, a vehicle crossover is to be constructed to the specification and satisfaction of the City of Mandurah. Once constructed, the vehicle cross over shall be maintained at all times to the satisfaction of the City of Mandurah. During construction, the existing landscaping, footpaths, infrastructure and associated brick paved areas within the

road reserve shall be protected and/or re-instated to the satisfaction of the City of Mandurah.

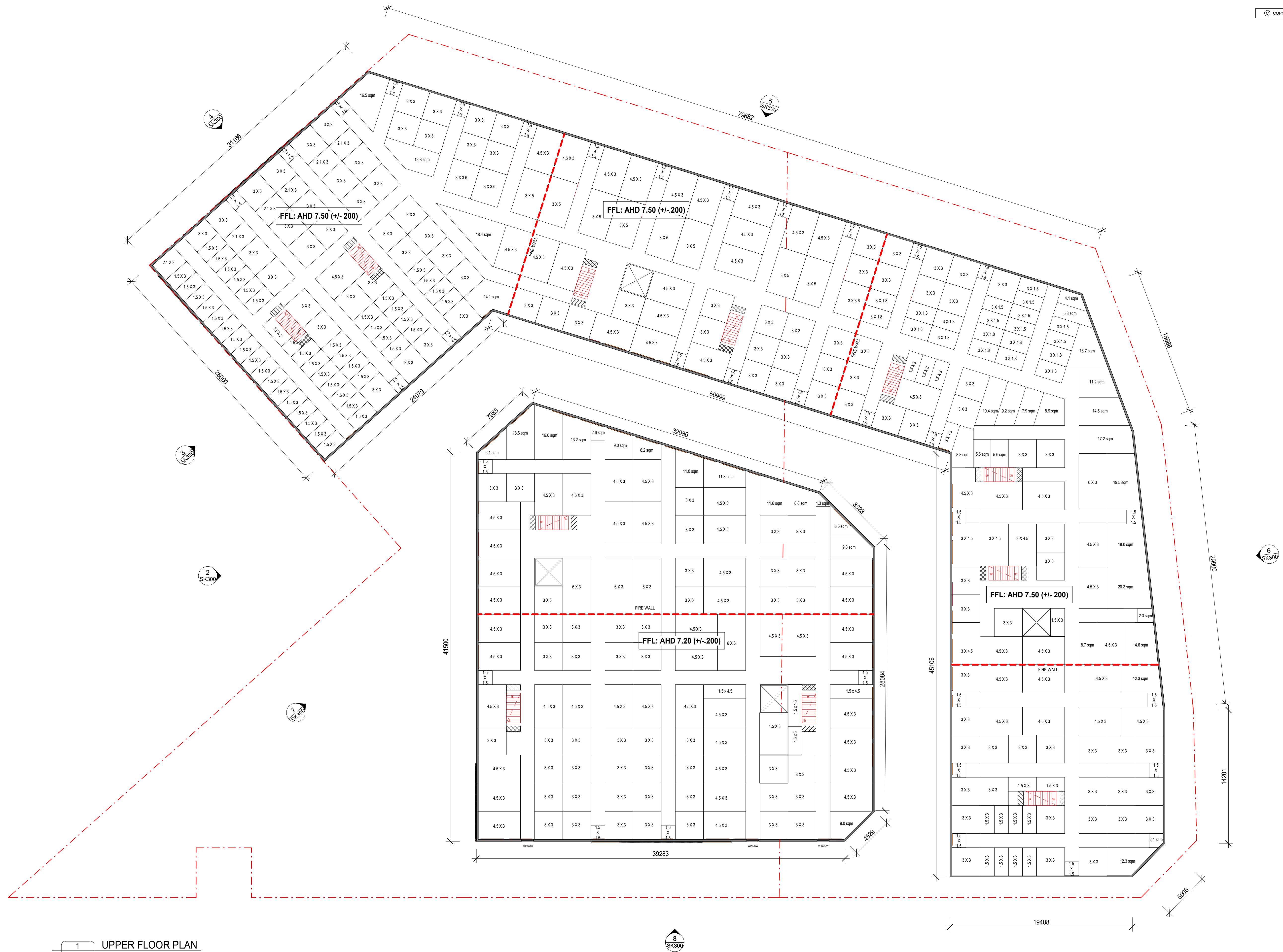
Advice Notes

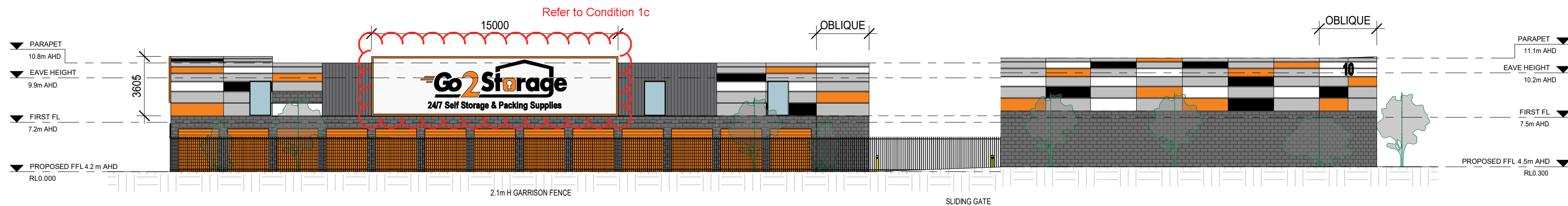
1. Please note that the landowner may have responsibilities under the [*Aboriginal Cultural Heritage Act 2021*](#) which must be satisfied prior to the commencement of any development. The City of Mandurah is not the agency responsible for enforcement of the Act, all enquiries should be directed to the Department of Planning, Lands and Heritage (DPLH) on (08) 6551 8002 or Aboriginalheritage@dplh.wa.gov.au. Further information is available at the DPLH website: <https://www.wa.gov.au/organisation/departments-and-agencies/departments/departments-of-planning-lands-and-heritage/aboriginal-cultural-heritage-act-2021>.
-

LOTS 123 & 107 WATTLEGLEN AVENUE, ERSKINE	
AREAS	
LOT 123	4972sqm
LOT 107	3000sqm
COMBINED LOT AREA	7972sqm
GROSS FLOOR AREA	
OFFICE	106.5sqm
STORAGE (SOUTH BUILDING)	3495.6sqm
STORAGE (NORTH BUILDING)	6543.2sqm
TOTAL	10145.3sqm
NET LETTABLE AREA	
OFFICE	99.1sqm
STORAGE (SOUTH BUILDING)	2666.0sqm
STORAGE (NORTH BUILDING)	4961.9sqm
TOTAL	7727.0sqm
LANDSCAPING AREA	
TOTAL LANDSCAPE AREA	766.6sqm
LANDSCAPE %	9.6%
PARKING CAPACITY	
TOTAL BAYS PROVIDED	40 BAYS

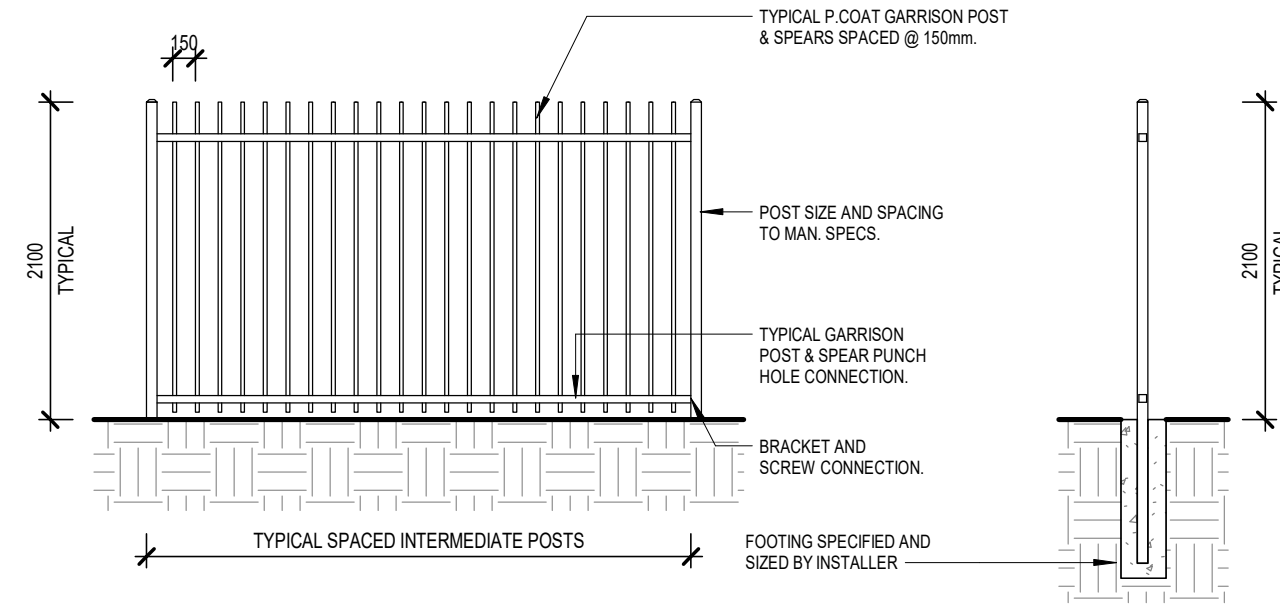


1 PROPOSED SITE PLAN
SCALE 1 : 200





1 SOUTH ELEVATION (WATTLEGLEN AVE)
A002 SCALE 1 : 200

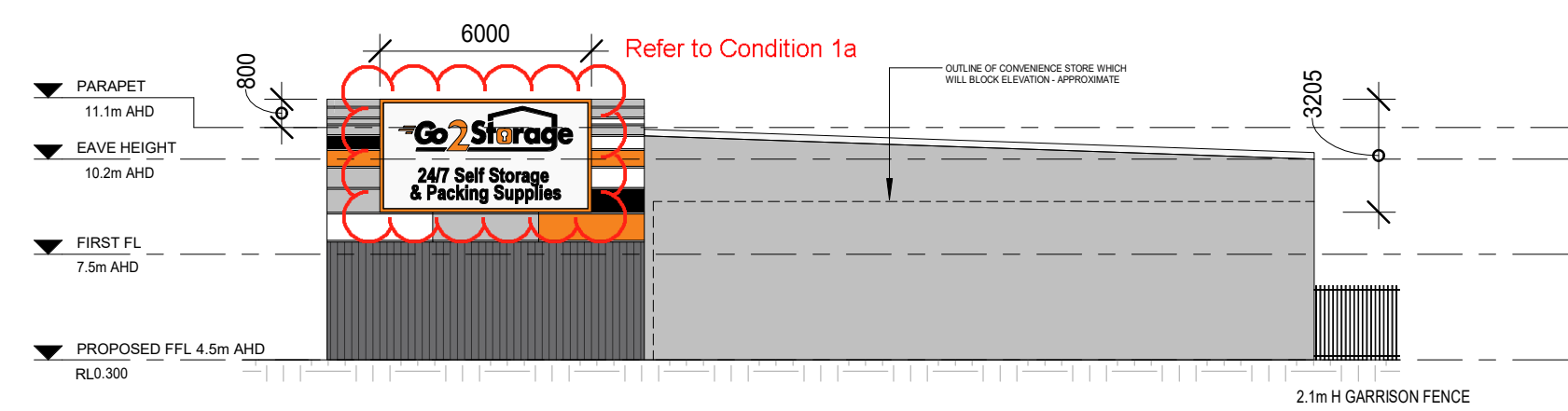


TYP. GARRISON FENCE DETAIL
SCALE 1 : 50

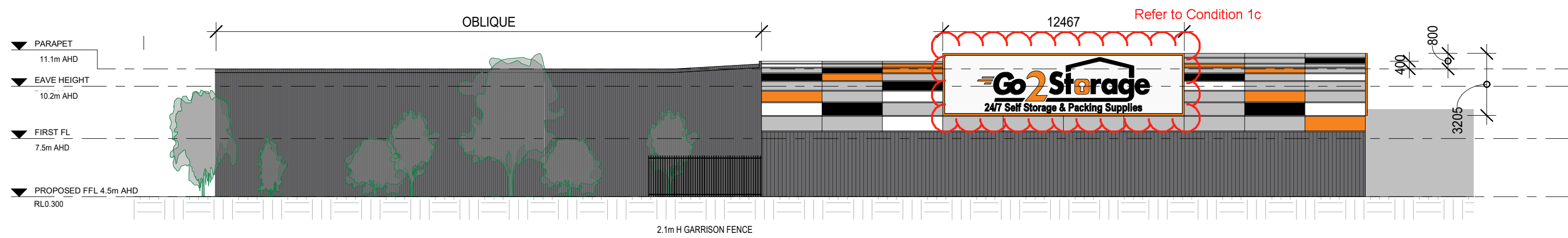
FINISHES SCHEDULE	
	ROOF COLOUR: COLORBOND SURFMAST
	WALL SHEETING: COLORBOND BASALT
	ROLLER DOOR: MANDARIN ORANGE
	ROLLER DOOR (HOST): POPPY READ
	PAINT FINISH: DULUX VIVID WHITE
	PAINT FINISH: TO MATCH GO2 STORAGE LOGO
	PAINT FINISH: TO MATCH GO2 STORAGE LOGO
	BRICKS FACING WATTLEGLEN AVE: MIDLAND BRICK MANOR RANGE SHALE
	FENCING: 2.1m H GARRISON FENCE, BLACK



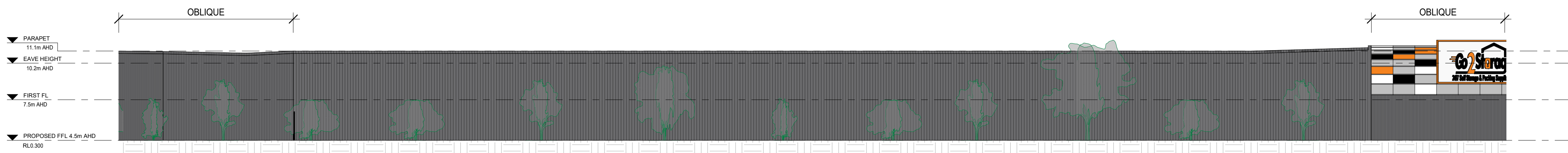
2 WEST ELEVATION (FUEL FORECOURT)
A002 SCALE 1 : 200



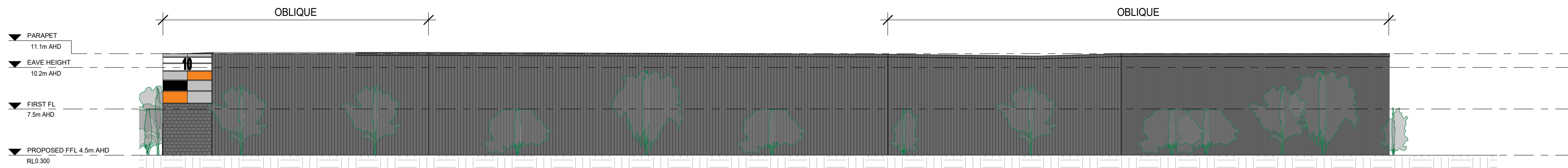
3 SOUTH WEST ELEVATION (FUEL FORECOURT)
A002 SCALE 1 : 200



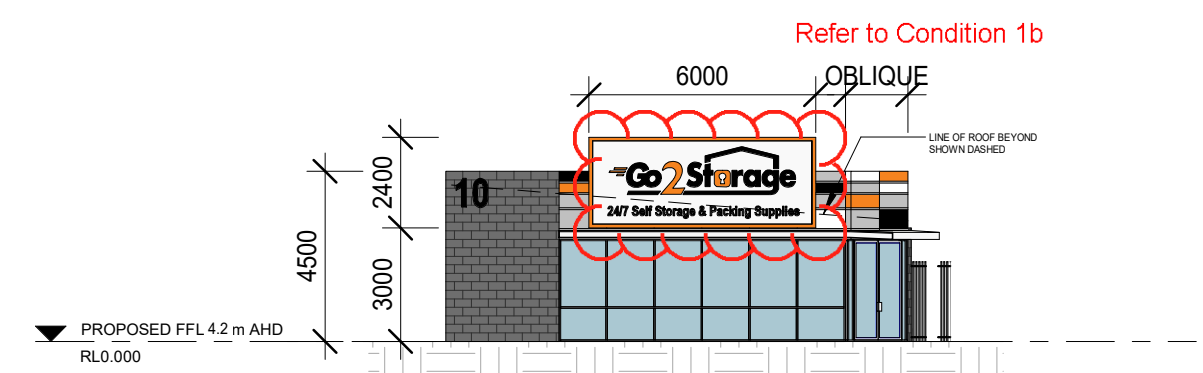
4 NORTH WEST ELEVATION (OLD COAST ROAD)
A002 SCALE 1 : 200



5 NORTH EAST ELEV (SCREENED BY LANDSCAPING)
A002 SCALE 1 : 200



6 EAST ELEVATION (SCREENED BY LANDSCAPING)
A002 SCALE 1 : 200



7 OFFICE ELEVATION
A002 SCALE 1 : 200

LANDSCAPE PLAN DRAWING INDEX

23245_01 LANDSCAPE PLAN
23245_02 PLANTING SPECIFICATIONS AND TYPICAL DRAWINGS

PLANT SCHEDULE					
Symbol	Code on plan	Botanic Name	Mature height x width	Minimum installation size	Plant Numbers
TREES					
	Ba	Banksia ashbyi	8m x 3m	15 Litres	3
	Cp	Callitris preissii	6m x 3m	15 Litres	7
	Cf	Corymbia ficifolia	8m x 6m	15 Litres	4
	Ed	Eucalyptus decipiens	9m x 3m	15 Litres	4
	Ee	Eucalyptus erythrocorys	8m x 5m	15 Litres	5
SHRUBS					
	Cv	Callistemon viminalis 'Slim'	3m x 1.3m	13cm	28
	Cq	Calothamnus quadrifidus	2.5m x 2.5m	13cm	5
	Sa	Syzygium australe 'Pinnacle'	10m x 1.5m	13cm	38
	Tr	Templetonia retusa	2m x 2m	13cm	7
	Wd	Westringia dampieri	1.5m x 1m	13cm	6
GROUND COVER					
	Bd	Banksia dallanneyi	50cm x 3m	13cm	25
	Cvir	Carpobrotus virescens	30cm x 3m	13cm	16
	Dd	Damperia diversifolia	50cm x 1m	13cm	20
	Eg	Eremophila glabra prostrata	30cm x 3m	13cm	22
	Gc	Grevillea crithmifolia prostrate	30cm x 2m	13cm	61
	Kp	Kennedia prostrata	10cm x 3m	13cm	13
	Sc	Scaevola crassifolia prostrate	50cm x 2m	13cm	32
TOTAL					296

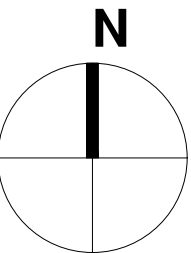
EXISTING TREE LEGEND	
	Trees to be retained (12). *
	Trees/shrubs to be removed (322).

* EXISTING TREES TO BE RETAINED ARE TO BE PROTECTED AS PER CITY OF MANDURAH STANDARD DRAWING LN-34/2 'TREE PROTECTION REQUIREMENTS' AND THE ARBORIST REPORT.

LANDSCAPING AREA	
TOTAL LANDSCAPE AREA	766.6sqm
LANDSCAPE %	9.6%

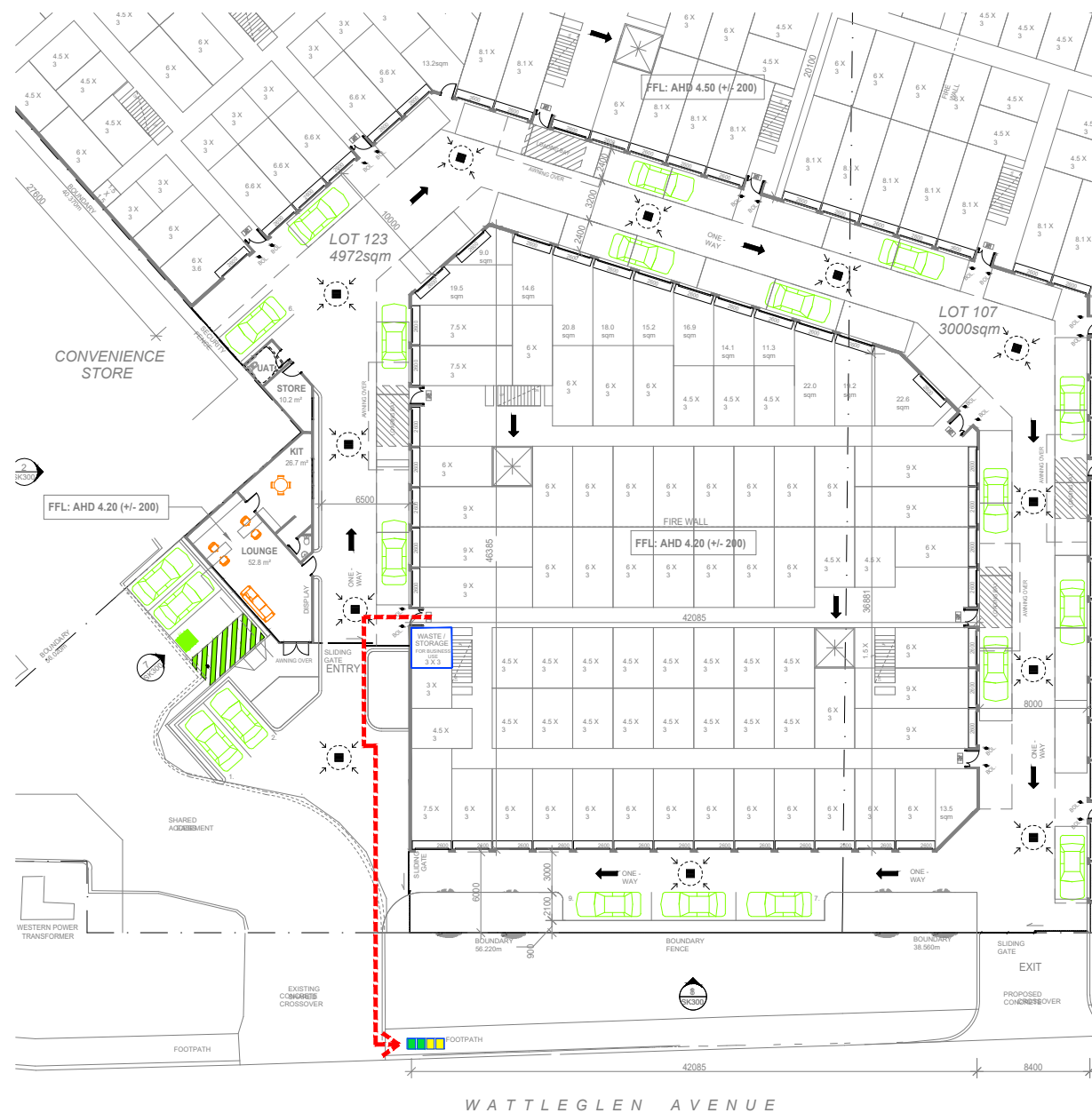


C	DEVELOPMENT APPLICATION	AC	AC	24.03.2023
B	DEVELOPMENT APPLICATION	AC	AC	17.03.2023
A	DEVELOPMENT APPLICATION	AC	AC	15.03.2023
revision/issue	description	drawn	checked	date
project	PROPOSED STORAGE FACILITY	drawn	checked	description
location	6-10 WATTLEGLEN AVENUE, ERSKINE	checked	checked	LANDSCAPE PLAN
URBAN RETREAT GARDEN DESIGN		scale	date	15.03.2023
COMMERCIAL AND RESIDENTIAL LANDSCAPE DESIGN SERVICES		1:250	project no	23245
		@ A1	deg no	01
			rev	03

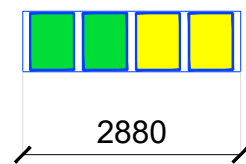


WASTE MANAGEMENT PLAN - SELF-STORAGE FACILITY

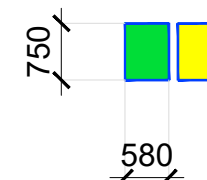
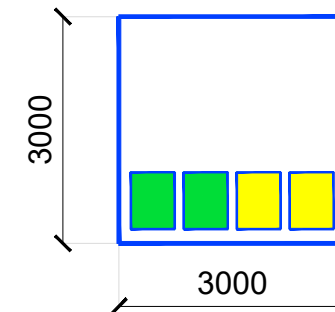
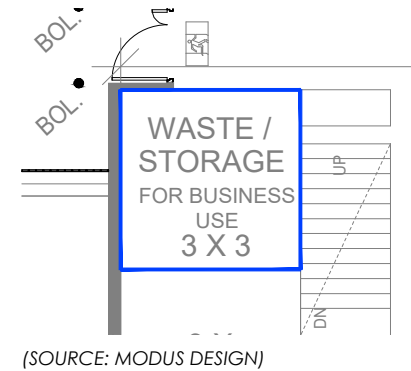
8-10 WATTLEGLAN AVENUE, ERSKINE



(SOURCE: MODUS DESIGN)

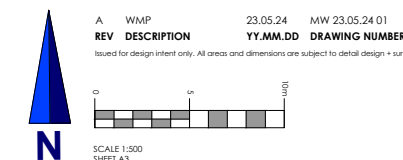
BIN PRESENTATION/COLLECTION AREA
(WATTLEGLLEN AVENUE)

PRESENTATION PATHWAY



WASTE MANAGEMENT

- This Waste Management Plan (WMP) applies to the self-storage facility on the subject land.
- The WMP forms part of the development approval for the self-storage facility.
- **Site Works and Construction.** Skip bins will be provided on-site for waste associated with site works and during the construction of the self-storage facility. The skip bins will provide for off-site sorting and recycling of waste to minimise landfill. During construction, sub-contractors are responsible for sorting waste products into appropriate bins where possible. Waste from construction is to be supervised by the builder. Where possible, sub-contractors are to use products that can be reused or easily sorted prior to being sent to landfill. Sub-contractors are to be informed of their responsibilities to maintain site cleanliness and adhere to the waste management practices described herein during site works and construction.
- **On-site storage.** One (1) bin store to be provided, providing for the storage of four (4) bins, two (2) for general waste and two (2) for recyclable waste. Waste and on-site storage will be by/is for the self-storage operator only.
- **Staff.** Staff are to manage bins in the bin area to ensure one bin is full before the next one is used. Staff will present full bins to the bin presentation pad on the verge on collection day (returning when emptied). Staff (or a bin cleaning contractor) responsible for ensuring bins are clean.
- **Collection.** Kerbside waste collection will take place on Wattleglen Avenue as depicted on this WMP. Kerbside presentation pad will be 2.88m long.
- **Collection management.** Bin presentation/collection pad at the front of the self-storage facility will be highly accessible and convenient/safe to use by staff.
- Bins will be positioned on the presentation/collection pad on collection day. The City of Mandurah collection service will empty the bins into its waste and recycling trucks. The City's vehicles will then remove the waste from the verge for processing. On the same day following waste collection, bins will be returned to the internal bin storage area.
- **Notification.** The Business Process Plan for the self-storage facility will include this WMP. Owners/staff will be aware of the requirements of the WMP and their responsibilities for waste storage and management as they apply to the site (in accordance with this WMP, as amended).
- **Changes.** Changes to the WMP must be approved by the City of Mandurah. Should the approved WMP fail to deliver a safe, effective and efficient waste management service, the City will liaise with the owners and/or the self-storage facility management to review, update and approve the WMP.



MWURBAN
planning and development

3/ 210 Queen Victoria Street,
North Fremantle WA 6159

PO Box 214
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2	SUBJECT:	Proposed Amendment No.2 - Local Planning Scheme 12, Lot 9001 Beacham St Coodanup, Additional Use, Restaurant / Cafe
	DIRECTOR:	Business Services
	MEETING:	Planning and Community Consultation Committee
	MEETING DATE:	11 July 2023

Summary

At its meeting of 23 August 2022, Council agreed to adopt an amendment to the City's Local Planning Scheme 12 (The Scheme) for the purpose of advertising. The proposed amendment seeks to amend Part 3.4, Table 4 of The Scheme to allow for the development of a café as an additional land use on the subject lot.

The City has advertised the proposed amendment in accordance with the *Planning and Development (Local Planning Schemes) Regulations 2015*, for a period of 60 days and the City received five submissions, with two supportive, one raising concern and two objecting.

For the reasons outlined in this report, City officers recommend the proposed amendment be granted approval by Council and that it progresses to the Western Australian Planning Commission and ultimately the Minister for Planning for endorsement and gazettal.

Disclosure of Interest

Nil

Location



Property Details

Applicant:	Element
Owner:	Peel Rise PTY LTD
Directors:	TJ Lloyd

PH Lloyd
BX Killigrew
LP Killigrew

Scheme No 12 Zoning:	Residential
Peel Region Scheme Zoning:	Urban
Lot Size:	4.8 Hectares (portion subject to proposed amendment 2066m ²)
Topography:	Predominantly flat
Land Use:	Currently vacant

Previous Relevant Documentation

• G.9/8/22	23 August 2022	Council resolved to adopt the proposed Scheme Amendment for the purpose of advertising.
• G.22/6/20	23 June 2020	Council resolved to proceed Scheme 12 to final approval by the Western Australian Planning Commission and the Minister for Planning.
• G.18/4/19	30 April 2019	Council adopted a modified Scheme 12 and Local Planning Strategy which incorporated changes suggested by the Environmental Protections Authority.
• G.6/01/17	24 January 2017	Council adopted draft Local Planning Scheme and Strategy for forwarding to the Western Australian Planning Commission and the Environmental Protection Authority for consent to advertise the draft Scheme.

Background

The subject lot forms a portion of currently undeveloped land in Coodanup in the area commonly known as Placid Waters. There have been a number of subdivision approvals relating to the large site, but as yet they have not been developed. The landowner advises it is intended that the approved subdivisions will be progressed. Of particular relevance to the proposed Scheme amendment is the layout as approved in *Attachment 2.1* and *Attachment 2.2*, WAPC subdivision approvals 154023 and 161087 respectively.

Comment

Land Use

Under the provisions of The Scheme, the land use 'Restaurant / Café' is currently an 'X' or prohibited land use in the Residential zone. Section 3.4 of The Scheme provides for 'additional uses' (Table 4). The proposed amendment seeks to modify Table 4 of The Scheme in order to add 'Restaurant / Café' as an additional land use. Should the proposed amendment be approved after the advertising process, a restaurant/ café would become a discretionary "D" land use specifically for that particular lot identified being lot 9001 Beacham Street, rather than broadly throughout the Residential zone. Council and its delegated officers could use discretion to determine the suitability of the proposed development considerate of matters such as available parking, noise and traffic.

Being a 'D' discretionary land use, the development would need a development approval and through that process, the City would have the opportunity to apply conditions, assess the parking provision and building design.

In the 'Residential' zone, The Scheme lists a number of objectives, including:

"to provide for a range of non-residential uses, which are compatible with and complementary to

residential development”.

The proposed amendment is considered to be consistent with this objective and retains the zoning of the land as ‘Residential’ while allowing the alternative land use subject to a development approval. If in the future, the land owner wishes to develop the site into dwellings, that would still be a permitted land use. The amendment applies only to the subject lot.

Context

The subject site, once created, is an unusual triangular shape which abuts the Regional Open Space Reserve and the Serpentine River to the east, vacant residential land to the north (subject to WAPC 154023 – *Attachment 2.1*) and low density existing housing to the south and west. The subject site is separated by a narrow public open space reserve to the nearest dwellings on Macquarie Drive and approved, but as yet undeveloped smaller lots to the west (subject to WAPC 161087 – *Attachment 2.2*). Importantly, the subject lot, once created, will not share a boundary with any other private property, lending itself favourably to consideration of an alternative land use to residential.

Local Amenity

Currently the area is not well serviced by commercial amenities such as cafes with the nearest café currently operating approximately 2.5km away on Darwin Terrace. The only land nearby zoned as an activity centre where a café could be developed, is almost 2km to the northwest on the corner of Coodanup Drive and Wanjeep Street (as yet undeveloped).

The development would potentially provide a destination for residents and visitors to the area and in the absence of a Local Centre, meet some of the roles and functions of a local centre as a meeting place.

Access

There is an existing reserve on the eastern edge of existing dwellings along Macquarie Drive which accommodates a dual use path. The subdivision depicted in *Attachment 2.1* also includes a similar reserve where a similar path will be developed and the subject lot is serviced by the future extension of Norton Avenue.

Development Standards

It is considered appropriate that any future development of a café should be assessed against the development standards for a cafe as set out in the ‘Neighbourhood Centre’ in the Scheme. That is, setbacks and parking provision should be consistent with the standards applied in a “Neighbourhood Centre”.

MEAG Comment

Based on the proposal seeking an amendment to the land use permissibility of the subject site rather than actual development, it is considered this item does not have any impact on the natural environment and therefore has not been referred to Mandurah Environmental Advisory Group for comment.

Consultation

In accordance with the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*, subsequent to receiving consent to commence advertising from the Environmental Protection Authority (EPA), the City advertised the proposal in the following ways:

- directly letter / email notification to surrounding landowners (35 in total);
- sign on-site;
- notification on the City’s website; and
- notification in the local newspaper.

As a result of this consultation the City received five submissions which are summarised below:

Owner / Address	Submission (Summarised comments)	Comment
1. Robert Wroth 22 Macquarie Drive Coodanup and for Valerie Del Borrello 24 Macquarie Drive Coodanup	a. Raise concerns with the subject site being a heritage site and query how the heritage building 'Nairn Farmhouse' has been removed without consequence. b. Believe the wording should put 'café' first and preferably, remove reference to 'restaurant'. There is broader community concern for the establishment of a restaurant, however less so for a café. c. Concern that the ultimate development of the lot may have a deleterious effect on local wildlife including kangaroos and birdlife. Suggestion to ensure any development includes stipulations to reduce hard surfaces and limits the use of fertilisers. d. Concern for existing vegetation on the site and suggest it be maintained through any development of the site. e. Suggests requirements to ensure that all parking for any future development is contained on the site so as not to adversely impact surrounding properties.	a. The subject site does not appear on the City's Heritage list. While noted there appears to have been a building on the subject site until 2014 according to aerial photography, the removal of this building, in the absence of heritage protection, would not have required planning consent. b. While it is believed the ultimate intent is the development of a café, the definition is as presented in the Model Scheme definitions. c. Should the amendment be ultimately approved, it simply allows for the owner to apply for development approval. Through the assessment of such an application, officers can influence the development outcomes. d. City officers would always seek to retain high quality vegetation where possible and incorporate it into development designs. e. Any assessment of development proposals will consider the amenity and impact on surrounding land.
2. Pamela Adams 26 Placid Waters Parade Coodanup	a. Concerns for the environmental impact on the Serpentine River and the vegetation and wildlife it supports. b. Seeks to ensure the strip along the river remains uncleared and protected from degradation. c. Concerns that a restaurant / café may cause additional impacts on the natural environment by way of litter generation and suggests fencing is provided that catches loose litter.	a. Noted, however future development of the subject site, whether of a commercial development or a dwelling, will be assessed with the impact on environment a key consideration. b. The lot is separated from the river edge by a reserve, which at its narrowest point is approximately 22 metres wide. c. Any future development of a commercial nature would require a waste management plan as a standard condition.
3. Adam Santa Maria	a. Supports the proposal as it will	a. Noted.

via e-mail	provide an important amenity for the community to meet and interact. b. Advocate for the riverfront access to encourage additional local tourism.	b. The subject site is separated from the river edge with a reserve. Access to the river is not currently proposed or supported,
4. Sarah Hargreaves 9 Pallid Road Coodanup	a. Fully support the proposed amendment and feel it is positive for the community and will provide a social hub.	a. Noted.
5. Wayne Thomas via e-mail	a. Strongly object to the proposal with particular concerns relating to additional traffic. b. Concerned that the addition of a café / restaurant in the area will adversely impact the amenity of the area.	a. Noted, however there is no current development proposal and as such the scale and impact on traffic is unknown. Future development of a commercial nature would require information relating to traffic impact. b. Given the size of the site, its accessibility and the context of it not directly abutting any other private land, the proposed future land use is considered to be acceptable in principle and appropriate to potentially consider a development application for it in the future. It is important to note the proposed amendment seeks to add the restaurant / café use as a discretionary use which will require development approval and allows further consideration of amenity based on what is proposed and allows conditions to be applied.

Internal Consultation

Strategic Planning

Statutory Environment

The proposed amendment is undertaken in accordance with the *Planning and Development Act 2005* and the *Planning and Development (Local Planning Schemes) Regulations 2015*.

The proposed amendment is considered to be a standard amendment based on:

- (a) *the amendment relates to a zone that is consistent with the objectives identified in the scheme for that zone;*
- (b) *the amendment is consistent with a local planning strategy for the scheme that has been endorsed by the Commission;*
- (c) *an amendment to the scheme so that it is consistent with the region planning scheme that applies to the scheme area;*
- (d) *the amendment that would have minimal impact on land in the scheme area that is not the subject of the amendment;*

- (e) *the amendment that does not result in any significant environmental, social, economic or governance impacts on land in the scheme area; and*
- (f) *is not an amendment that is a complex or basic amendment.*

Should Council resolve to support the proposed amendment, the amendment documentation will be forward to the West Australian Planning Commission and if it is progressed, ultimately to the Minister for Planning for final endorsement and gazettal.

Policy Implications

Nil

Financial Implications

The City received \$3500 in fees as per the provisions prescribed in the *Planning and Development Regulations 2009*. These fees are prescribed on a cost recovery basis in order to cover officer time and costs incurred by the City including costs for advertising and administration.

It is not anticipated there will be any ongoing financial implications for the City.

Risk Analysis

The risk is considered minimal based on the context of the site and the relatively passive nature of the proposed amendment. Whilst acknowledged some concerns were raised through the advertising process, officers are confident they can be adequately addressed through conditions of development approval.

Strategic Implications

The following strategy the City of Mandurah Strategic Community Plan 2020 – 2040 are relevant to this report:

Economic:

- Promote and foster investment aimed at stimulating sustainable economic growth.
- Facilitate and advocate for sustainable local job creation, and industry growth and diversification.

Social:

- Promote safety within the community through urban design.
- Provide a range of social, recreational and cultural experiences for our residents and visitors to enjoy and take pride in.

Conclusion

If ultimately approved, the proposed amendment results in the opportunity for the owner of the specific lot to develop a café on the subject site. Given the size of the site, its accessibility and the context of it being a standalone site that does not directly abut any other private land, the proposed future land use is considered to be acceptable in principle and appropriate to potentially consider a development application for it in the future.

The proposed future land use is considered to be consistent with the objectives of the Scheme and the diversity of land uses and is considered to be compatible with its surrounds and addresses a gap in the provision of such amenities in the area.

While there have been some concerns raised through the consultation phase, it is considered these concerns can be adequately addressed through the development application phase.

It is recommended the proposed amendment be granted final approval and be progressed to the WAPC and Minister for Planning for consideration and determination.

NOTE:

Refer:

- (a) **Attachment 2.1 Subdivision WAPC ref 154023**
- (b) **Attachment 2.2 Subdivision WAPC ref 161087**
- (c) **Attachment 2.3 Scheme Amendment Map**

Officer Recommendation

That the Planning and Community Consultation Committee recommend that Council:

1. In accordance with Regulation 50(2) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, notes the submissions received in respect to Amendment No 2 to the City of Mandurah Local Planning Scheme No 12 and endorses the response to the submissions as contained within the submissions table in this report;
2. In accordance with Regulation 50(3)(a) of the *Planning and Development (Local Planning Schemes) Regulations 2015* determines to SUPPORT WITHOUT MODIFICATION Amendment No 2 to the City of Mandurah Local Planning Scheme No 12 with the Scheme Amendment text to read as follows:

(a) Modifying clause 3.4, Table 4 of the Scheme by adding the following:

No	Description of Land	Additional Use	Conditions
A2	Portion of Lot 9001 on Plan 7468 Coodanup (Lot 69 on WAPC approval 154023	Restaurant/Café('D')	Development shall be in accordance with the standards prescribed for a Restaurant/Café in a 'Local Centre'

(b) Amending the Scheme Maps accordingly.

3. Authorises the Mayor and the Chief Executive Officer, in accordance with Section 9.49a of the *Local Government Act 1995*, to execute under Common Seal Amendment No. 2 to Local Planning Scheme No 12 and forward the amendment to the Western Australian Planning Commission seeking final approval by the Minister for Planning.

Committee Recommendation

That the Planning and Community Consultation Committee recommend that Council:

1. In accordance with Regulation 50(2) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, notes the submissions received in respect to Amendment No 2 to the City of Mandurah Local Planning Scheme No 12 and endorses the response to the submissions as contained within the submissions table in this report;
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Schemes) Regulations 2015 determines to SUPPORT WITHOUT MODIFICATION Amendment No 2 to the City of Mandurah Local Planning Scheme No 12 with the Scheme Amendment text to read as follows:

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(b) Amending the Scheme Maps accordingly.

- 3. Authorises the Mayor and the Chief Executive Officer, in accordance with Section 9.49a of the Local Government Act 1995, to execute under Common Seal Amendment No. 2 to Local Planning Scheme No 12 and forward the amendment to the Western Australian Planning Commission seeking final approval by the Minister for Planning.**

PROPOSED SUBDIVISION

LOT 9000 on PLAN 406041,
COODANUP

Date: 25 July 2016
Scale: 1:1,000 @ A1, 1:2,000 @ A3
Project Manager: TP
Checked: TP
Drawn: LC
Drawing No. 716-415 CPIA 2016-07-25.DGN



LEGEND

- Subject site
- Existing cadastre
- Proposed lot
- Powerdome
- Powerpole
- Light Pole
- Electrical Meter Box
- Telstra Pit
- Water Meter
- Ground Hydrant
- Drainage Manhole Centre
- Sign
- Bollard
- Bore
- Contour (0.25m interval)
- Water main
- Sewer
- Powerline
- Telstra
- Gas main
- Tree Trunk 0.3 - 1.0m Dia
- Tree Trunk 1.0 - 1.5m Dia



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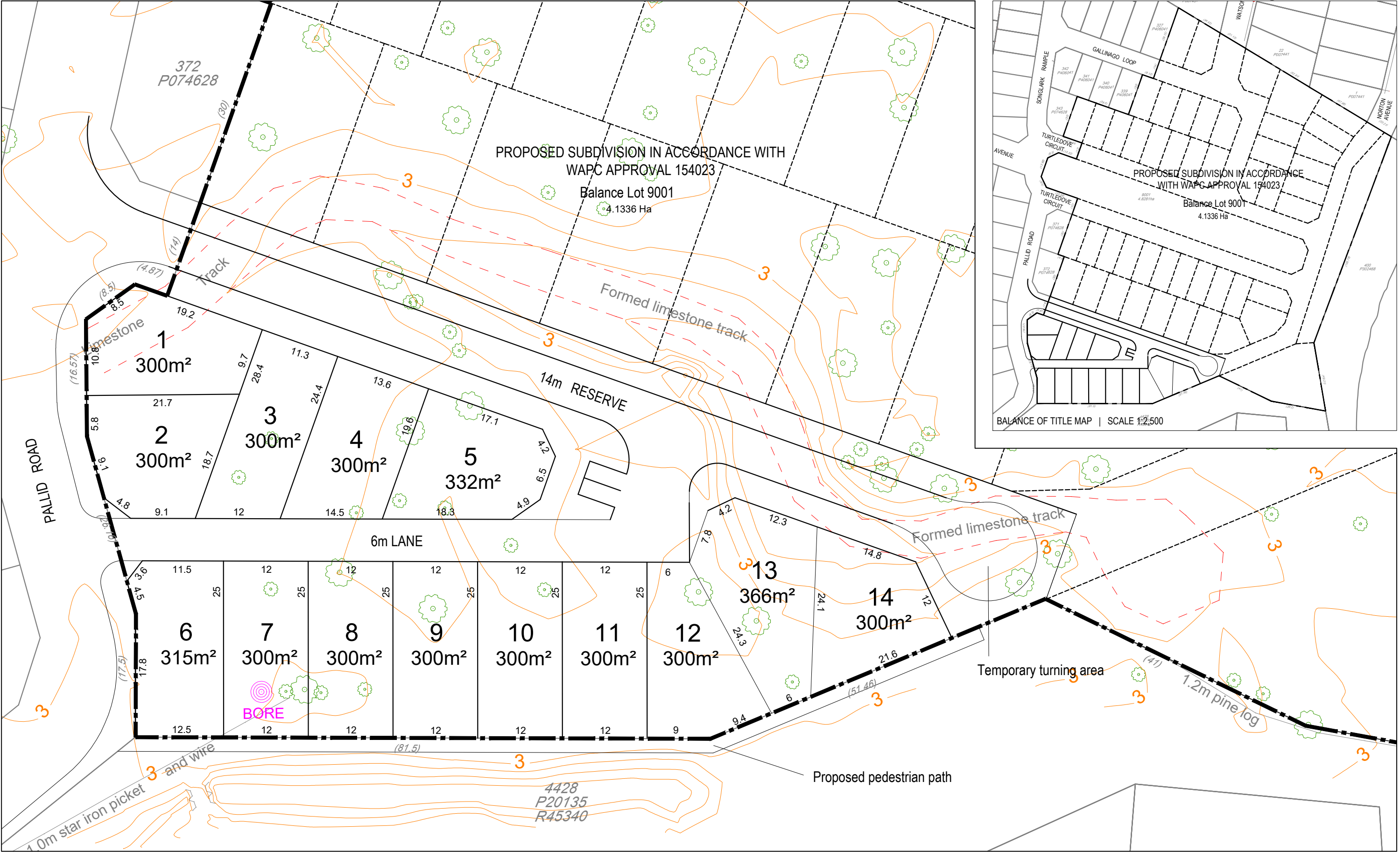
Council Meeting
25 July 2016

Planning and Community Development
Report

URBAN DEPARTMENT OF PLANNING

DATE	FILE
29/07/2016	154023

Level 7, 182 St Georges
PO Box 7375 Claremont WA
Tel: +61 8 9289 8300
The Planning Group WA



Plan of Subdivision
Lot 9001 on Deposited Plan 74628
Coodanup

DEPARTMENT OF PLANNING, LANDS AND HERITAGE	
DATE	FILE
15-Jul-2021	161087

Date: 22 June 2021 Scale: 1:1000 @ A3 File: 716-459 SU02 Staff: TP/LC Checked: TP

element.

Level 18, 191 St Georges Terrace, Perth Western Australia 6000.
PO Box 7375 Cloisters Square, Perth Western Australia 6850.
T. +61 8 9289 8300 | E. hello@elementwa.com.au elementwa.com.au

LEGEND

Peel Region Reserved Land

 Regional Open Space

Local Reserved Land

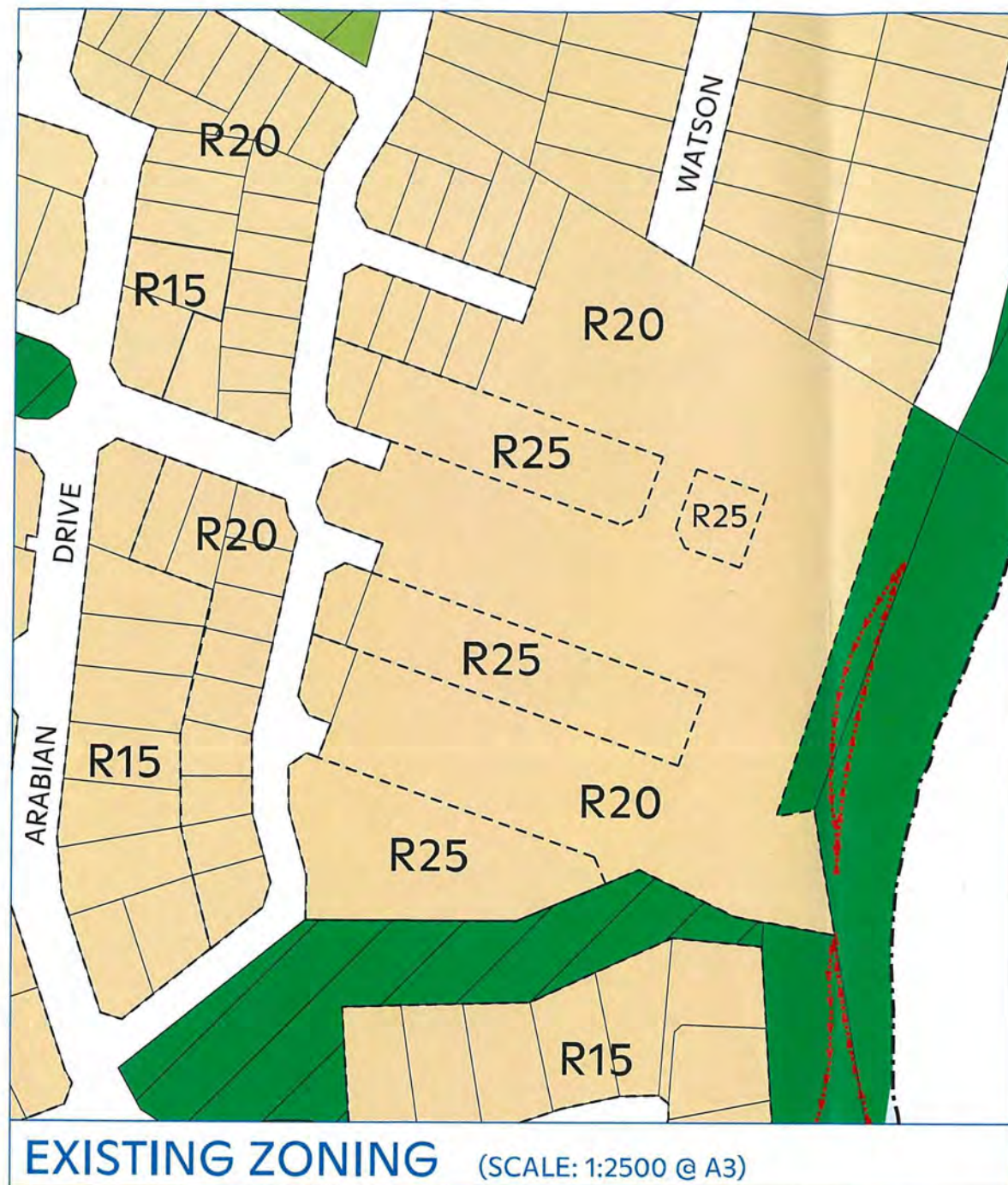
 Public Open Space

Zones

 Residential
 Additional Use
 No Zone

Additional Information & Overlays

 Residential Density Code
 SCA1: Flood Hazard Areas



ADOPTION

ADOPTED BY RESOLUTION OF THE CITY OF MANDURAH AT THE ORDINARY MEETING OF THE COUNCIL HELD ON THE


 MAYOR


 CHIEF EXECUTIVE OFFICER

FINAL APPROVAL

1. ADOPTED FOR FINAL APPROVAL OF THE CITY OF MANDURAH AT THE ORDINARY MEETING OF COUNCIL HELD ON THE

THE COMMON SEAL OF THE CITY OF MANDURAH WAS HEREUNTO AFFIXED BY AUTHORITY OF A RESOLUTION OF THE COUNCIL IN THE PRESENCE OF:

MAYOR _____ CHIEF EXECUTIVE OFFICER _____

2. RECOMMENDED / SUBMITTED FOR FINAL APPROVAL BY THE WESTERN AUSTRALIAN PLANNING COMMISSION

DELEGATED UNDER S.16 OF THE P&D ACT 2005 _____ DATE _____

3. FINAL APPROVAL GRANTED

MINISTER FOR PLANNING _____ DATE _____

PLANNING AND
DEVELOPMENT ACT 2005

CITY OF MANDURAH
LOCAL PLANNING SCHEME NO 12

AMENDMENT NO 2

SEAL

1	SUBJECT:	Mandurah Northern Beaches CHRMAP Action Plan
	DIRECTOR:	Built and Natural Environment
	MEETING:	Council Meeting
	MEETING DATE:	25 July 2023

Summary

In November 2022, Council adopted the Northern Beaches Coastal Hazard Risk Management and Adaptation Plan (Northern Beaches CHRMAP), along with a recommendation for City officers to develop and present a short-term Action Plan in 2023. Council subsequently received a petition at the Council Meeting in January relating to concerns with coastal management of the Robert Point and Doddi's Beach of coastline in Halls Head.

The Action Plan and City officer response to the petition is presented in this report with a City officer recommendation for Council to:

1. Adopt the Mandurah Northern Beaches CHRMAP Action Plan.
2. Acknowledge the City officer's response to the petition received at the Council Meeting in January regarding concerns related to coastal management at Robert Point and Doddi's Beach and note that City officers will advise the lead petitioner accordingly.

Disclosure of Interest

Nil

Previous Relevant Documentation

• G.2/1/23	24 January 2023	Council received a petition regarding the care and management of the coastal area at Doddi's Beach-Robert Point. Council requested that officers present a report back to Council.
• G.10/11/22	22 November 2022	Council adopted the Northern Beaches Coastal Hazard Risk Management and Adaptation Plan (CHRMAP).
• G13/7/20	28 July 2020	Council received a progress update on the development of the Northern Beaches CHRMAP.
• G.22/5/20	26 May 2020	Council received a progress update on the development of the Northern Beaches CHRMAP.

Background

The Northern Beaches CHRMAP is a strategic planning document that identifies the coastal values along the northern coastline, assesses the threats to those values across a planning horizon of 100 years presented by coastal erosion and inundation, and then articulates a coastal adaptation pathway designed to protect coastal values from anticipated impacts. The CHRMAP process involves a thorough community engagement process throughout its development to ensure planned coastal adaptation along a given coastline has broad community support.

The Northern Beaches CHRMAP identified that a level of intolerable risk exists to coastal values in the medium to long term planning timeframe, from 2030 to 2110. However, there was also some intolerable risks present within a short-term planning horizon (2020-2030) for localised areas. Council adopted the Northern Beaches CHRMAP along with a recommendation for City officers to develop and present a short-term Action Plan in 2023.

Coinciding with the adoption of the Northern Beaches CHRMAP, members of the community also approached Council with a petition outlining concerns relating to coastal management along a stretch of coastline in Halls Head, from Robert Point to the location where annual sand bypassing operations are conducted across the Mandurah Channel entrance. This stretch of coastline had been designated as a specific planning unit with the Northern Beaches CHRMAP and was described as having the “highest immediate risk to assets due to erosion” and “immediate intolerable risk to recreational and residential assets and values”. Council received the petition at the Council Meeting in January from 862 signatories with a further 280 electronic signatories lodged on the online platform Change.org, with the following request:

1. The beach area and three access ways at the Robert Point end have been severely eroded and require urgent attention and repair to prevent both pedestrian injury and further collapse of the dune leading to the carpark.
2. Greater budget and staff priority to the care and management of this fragile dune area and popular beach is required. For example, the two access ways either side of the stairs have only just been taped off (due to the steep drop to the beach caused by seasonal erosion) even though it has been unsafe for the past two months.
3. An urgent independent scientific review of the coastal care program and management and prevention of seasonal erosion along Doddi’s Beach is requested, in consultation with residents. The review is to include the impact of the dredging operation on the beach area in the Robert Point vicinity.

City officers were asked to respond to these concerns through a report to Council. As the concerns primarily relate to matters that the Northern Beaches CHRMAP considers, the City officer’s response to the petition has been included within this report.

Comment

The Northern Beaches CHRMAP Action Plan (Action Plan) included in Attachment 1.1 lists all the short-term actions, over a 10 year timeframe required to mitigate short-term intolerable risks identified within the Northern Beaches CHRMAP as well as actions that will assist with mitigating medium to long-term intolerable risks. The actions listed are predominately related to existing coastal management initiatives that the City conducts including monitoring of physical coastal parameters, maintenance of coastal protection structures and sand renourishing at localised erosion hotspots.

However, the most significant and immediate requirement for coastal adaptation and protection identified in the Northern Beaches CHRMAP was identified for the coastline at Robert Point and Doddi’s beach in Halls Head. This has been addressed within the Action Plan with the inclusion of actions relating to an investigation and feasibility of a permanent sand bypassing operation across the Mandurah Channel, as well as the feasibility and installation of a long-term coastal erosion protection structure at Doddi’s Beach.

Further actions have been included within the Action Plan or have been conducted outside of the CHRMAP process to address the concerns raised in the petition related to coastal management at Robert Point and Doddi’s Beach, including:

1. Beach erosion and access ways at Robert Point - since receiving the petition, sand renourishment has been conducted at the western end of Doddi’s Beach, immediately oceanside of the carpark servicing the Robert Point area. Sea wrack (organic material washed up onto the beach) has been utilised from Doddi’s Beach to serve as a mulch layer over the renourished dune and local residents have now revegetated the dune with local coastal species to assist dune stabilisation with support provided from the City. The Action Plan includes an action to establish intervention points for sand renourishment at erosion hotspots along Mandurah’s Northern Beaches. This will ensure that renourishment is initiated when required through the regular coastal monitoring processes.

Access to the beach has also been improved with informal access ways rehabilitated back to dune vegetation. The Action Plan includes an action for the City to create standard detailed landscape designs for beach access and it is intended for this work to define where and how beach access should be located and maintained across all of Mandurah's northern beaches.

2. Budget and staff priority for coastal and foreshore management at Robert Point and Doddi's Beach – the Action Plan includes actions related to the development of coastal reserve management plans for specific planning units along Mandurah's northern beaches, including the planning unit associated with Robert Point and Doddi's Beach. The coastal reserve management plans articulate the actions required to be implemented by various business units across the City in order to provide adequate management and maintenance of the coastal environment. The management plans are reviewed on an annual basis and actions are updated to consider further management needs for the year ahead. The management plan process has been adapted from the bushland reserve management plans and a draft plan for Robert Point and Doddi's Beach has been included as Attachment 1.2. The coastal reserve management plan is designed to clearly articulate the priorities for management of the Robert Point and Doddi's Beach coastal foreshore.
3. Scientific review of management of seasonal erosion at Doddi's Beach, including a review of the dredging operations. The City has been successful in obtaining funding, through the Department of Transport, to investigate options for a long-term coastal erosion protection structure at Doddi's Beach. The City has also partnered with the Department of Transport and engaged a consultant to undertake an investigation of sand bypassing options at the Mandurah Channel entrance. The investigation will include an assessment of the environmental, social and financial benefits and impacts of each option investigated, including the current operations established at Doddi's Beach. The investigation will also include consideration of the Department of Transport's sand bypassing operations at the Dawesville Cut. The investigation is anticipated to be completed by late 2023 and will be presented to Council shortly thereafter.

Consultation

Ongoing consultation has been occurring between City officers and signatories of the petition received at the Council Meeting in January. Consultation has been informal and upon request from both petitioners and City officers and occurred in various forms such as site visits, email and telephone correspondence and most recently in the form of a coastal restoration planting day hosted by petitioners and supported by the City.

The Northern Beaches CHRMAP process also involved a formal and comprehensive community consultation process, which has also been used to inform the development of the Action Plan.

Statutory Environment

Creation of the Northern Beaches CHRMAP and subsequent implementation of the Action Plan is aligned with the statutory requirements for local governments related to coastal management as described within State Planning Policy 2.6 - Coastal Planning.

Policy Implications

Nil

Financial Implications

The Action Plan provides an itemised estimate of financial implications for the City in order to implement recommendations of the Northern Beaches CHRMAP, across a short-term (10 year) timeframe. Many of the actions identified are able to be implemented within existing funding allocations detailed in the Long Term Financial Plan. However, to deliver some actions, further funds will be necessary. The Action Plan

indicates that delivery of those actions is subject to the development of a business case and/or securing external funding.

Risk Analysis

The Northern Beaches CHRMAP included a detailed risk analysis which identified a level of intolerable risk related to the vulnerability of City coastal assets and values along the northern beaches coastline. The actions listed within the Action Plan are designed to mitigate this intolerable risk across a short-term timeframe of 10 years.

A review of the Northern Beaches CHRMAP is planned for 2026/2027 and this will also include a revision of the associated detailed risk analysis for coastal assets and values along Mandurah's northern beaches.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2020 – 2040 are relevant to this report:

Economic:

- Leverage partnerships with key stakeholders to achieve improved economic outcomes with due consideration to environmental impacts.

Social:

- Provide a range of social, recreational and cultural experiences for our residents and visitors to enjoy and take pride in.
- Advocate for and facilitate the provision of diverse and environmentally sustainable places and spaces for people to enjoy an inclusive and active lifestyle.

Health:

- Provide and facilitate quality infrastructure that is accessible, and conducive to a healthy, active community.

Environment:

- Advocate for and partner with all levels of Government and other agencies to ensure environmental impacts are considered in all strategy development and decision making.
- Protect and manage our local natural environment and ensure that our actions to manage land-based assets don't adversely impact our waterways.
- Create opportunities for our community to celebrate and preserve our local natural environment.
- Educate our community on global environmental sustainability issues and demonstrate leadership in the field.
- Partner and engage with our community to deliver environmental sustainability outcomes.

Organisational Excellence:

- Demonstrate regional leadership and advocate for the needs of our community.
- Listen to and engage with our community in the decision-making process.
- Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices, governance, risk and financial management.
- Ensure that our actions maintain a sustainable balance between economic growth, the environment and social values.

Conclusion

The Northern Beaches CHRMAP and associated Action Plan is the first iteration of what is intended to be a long-term and continually reviewed process for the City in its efforts towards effective coastal planning and management. Whilst significant intolerable risk has been identified for this section of coastline, the

Action Plan largely details actions that are a continuation of existing coastal management activities across the short-term planning horizon.

Review of the Northern Beaches CHRMAP is planned for 2026/2027.

NOTE:

- Refer ***Attachment 1.1 Mandurah Northern Beaches CHRMAP Action Plan.***
Attachment 1.2 Robert Point and Doddi's Beach Management Plan.

RECOMMENDATION

That Council:

1. **Approve the Mandurah Northern Beaches CHRMAP Action Plan.**
2. **Acknowledge the City officer's response to the petition received at the Council Meeting on 24 January 2023, regarding concerns related to coastal management at Robert Point and Doddi's Beach and note that City officers will advise the lead petitioner accordingly.**

Goal 1: Successfully adapt to immediate coastal inundation and erosion risks across Mandurah's Northern Beaches

Objectives
1.1 Improve understanding of coastal processes and characteristics of Mandurah's Northern beaches to assist with addressing risks that will become intolerable between 2030 and 2070
1.2 Obtain relevant data to enable evidence-based decision making for current and future coastal adaptation approaches
1.3 Create a regulatory context that enables and supports identified coastal adaptation approaches

Action: investigate site specific coastal processes and geotechnical stability of dunes to prioritise adaptation planning and investment for the current planning horizon (to 2070)														
Initiatives	Outcomes	Resourcing	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	Key Measures of Success	Responsibility
Provide in-kind support for the Department of Transport’s geotechnical investigations at selected sites across Mandurah’s northern beaches	Improved understanding of geotechnical stability of Mandurah’s northern beaches	Internal Staff Resources	Complete	-	-	-	-	-	-	-	-	-	Awareness of underground site conditions at coastal erosion hotspots	Marina and Waterways
Undertake regular condition assessments of coastal protection structures	Informed maintenance and renewal programs that minimise interventions required and prompt interventions when required	Internal Staff Resources	Existing Operating Budget										Avoidance of failures of coastal protection structures within their design capacity	Marina and Waterways
		Consultancy Support	Complete	\$20K	\$20K	\$20K	\$20K	\$20K	\$20K	\$20K	\$20K	\$20K		
Clearly define the purpose and extent of protection that each coastal protection structure in Mandurah’s Northern Beaches has been designed for and ensure future installation of coastal assets are adequately protected	Improved understanding of current risk mitigation measures in place	Internal Staff Resources	-	-	-	Existing Operating Budget		-	-	-	-	-	No new assets created within defined coastal hazard zone that are classified as being at an intolerable risk	Marina and Waterways
Develop and implement a 10-year capital renewal, upgrade programs for coastal assets	Planned and prioritised work schedules that inform resource allocation and help ensure existing protection structures remain functional	Internal Staff Resources	-	Existing Operating Budget									Avoidance of failures of coastal protection structures within their design capacity	Marina and Waterways
		Capital Funds	-	To be considered as part of next LTFP review										

Initiatives	Outcomes	Resourcing	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	Key Measures of Success	Responsibility
Engage with state government, private industry, and the community to complete a Cost Benefit Analysis then use the results to prepare a long-term funding strategy for strategic, appropriate coastal adaptation (Benefit Distribution Analysis)	Funding strategy in place that supports the City's advocacy priorities and ensures major and longer-term coastal adaptation approaches are able to be delivered	Internal Staff Resources	-	-	Existing Operating Budget	-	-	-	-	-	-	-	- Requirements for external funding to implement Northern Beaches CHRMAP identified - Funding required to implement Northern Beaches CHRMAP secured by the City	Marina and Waterways/Executive Leadership Team
		Consultancy Support	-	-	To be considered as part of next LTFP review	-	-	-	-	-	-	-		
Identify sources of construction materials for protection options	Improved ability to ensure materials are available for programmed coastal protection works	Internal Staff Resources	-	Existing Operating Budget	-	-	Existing operating Budget	-	-	Existing Operating Budget	-	-	Delivery of coastal protection works not compromised by availability of materials	Marina and Waterways
Review the Northern Beaches CHRMAP, including revised hazard and coastal vulnerability assessments	Coastal adaptation across Mandurah's northern beaches remains current and effective at protecting coastal values	Internal Staff Resources	-	-	-	-	Existing Operational Budget	-	-	-	-	Existing Operational Budget	Coastal values retained and enhanced as identified in the Northern Beaches CHRMAP	Marina and Waterways
		Consultancy Support	-	-	-	-	To be considered as part of next LTFP review	-	-	-	-	To be considered as part of next LTFP review		

Action: Continue with a general foreshore and coastal hazard monitoring program for whole assessment area														
Initiatives	Outcomes	Resourcing	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	Key Measures of Success	Responsibility
Continue coastal monitoring program and maintain local dataset of key coastal parameters such as beach width and dune migration	Improved understanding of local coastal processes and trends	Internal Staff Resources	Existing Operational Budget										Minimised requirement for reactionary maintenance works resulting from coastal impact events	Marina and Waterways
Continue participation in the Peron Naturaliste Partnership regional coastal monitoring program	Improved understanding of regional coastal processes and trends	Internal Staff Resources	Existing Operational Budget										Minimised requirement for reactionary maintenance works resulting from coastal impact events	Marina and Waterways
Establish points for intervention at known erosion hotspots that will trigger remedial works to minimise impacts from erosion i.e. beach renourishing	Improved preparedness for events that cause coastal impacts	Internal Staff Resources	-	Existing Operational Budget	-	-	-	-	-	Existing Operational Budget	-	-	Minimised requirement for reactionary maintenance works resulting from coastal impact events	Marina and Waterways
		Consultancy Support	-	\$30K	-	-	-	-	-	\$30K	-	-		

Action: Create and update planning mechanisms to ensure future decision making will support the coastal adaptation approach identified in the Northern Beaches CHRMAP and within established coastal hazard zones														
Initiatives	Outcomes	Resourcing	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	Key Measures of Success	Responsibility
Amend Local Planning Scheme No.12 to apply provisions of SPP 2.6 as part of the scheme and incorporate a Special Control Area over residential areas at risk by 2070	Future town planning decisions will incorporate consideration to coastal hazards	Internal Staff Resources	-	Existing Operational Budget	-	-	-	-	-	-	-	-	No net increase in intolerable risk identified through review of the Northern Beaches CHRMAP	Strategic Planning
Develop a planning policy to support Local Planning Scheme amendment to define the coastal hazard zone and define where notifications should be placed on title	Clear delineation of coastal hazard zones and increased community awareness of these zones	Internal Staff Resources	-	Existing Operational Budget	-	-	-	-	-	-	-	-	No net increase in intolerable risk identified through review of the Northern Beaches CHRMAP	Strategic Planning/Marina and Waterways
Review and update the Local Planning Strategy to consider the incorporation of a Special Control Area over the area at risk of coastal inundation and erosion over the 100-year timeframe	Future town planning decisions will incorporate consideration to coastal hazards	Internal Staff Resources	-	Existing Operational Budget	-	-	-	-	-	-	-	-	No net increase in intolerable risk identified through review of the Northern Beaches CHRMAP	Strategic Planning/Marina and Waterways

Action: Foster community behaviour that recognises and values the coastal environment and supports coastal adaptation															
Initiatives	Outcomes	Resourcing	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	Key Measures of Success	Responsibility	
Develop and implement a community awareness campaign that promotes the identified coastal values of Mandurah’s northern beaches	Community interaction with the coastal environment does not negatively impact and even enhances coastal values present in these spaces	Internal Staff Resources	-	To be considered as part of next LTFP review									Coastal values retained and enhanced as identified in the Northern Beaches CHRMAP	Environmental Education	
Develop and conduct a community survey to re-evaluate community sentiment regarding coastal values along Mandurah’s Northern Beaches and willingness to pay for coastal protection options	Improved understanding of coastal values and community appetite for adaptation options	Internal Staff Resources	-	-	-	To be considered as part of next LTFP review	-	-	-	To be considered as part of next LTFP review	Coastal values retained and enhanced as identified in the Northern Beaches CHRMAP	Environmental Education			
		Consultancy Support	-	-	-	To be considered as part of next LTFP review	-	-	-	To be considered as part of next LTFP review					
Expand and continue the CoastSnap initiative within Mandurah’s northern beaches	Supports continuous community engagement in relation to coastal adaptation and promotes community awareness and education of coastal processes	Internal Staff Resources	Existing Operating Budget										Coastal values retained and enhanced as identified in the Northern Beaches CHRMAP	Environmental Education/Marina and Waterways	
		Operational Funds	-	\$5K	-	-	-	-	-	-	-	-			
Develop and implement a coastal signage masterplan for Mandurah’s Northern Beaches	On-site guidance and awareness raising that encourages community behaviour which supports and protects coastal values	Internal Staff Resources	-	-	Existing Operating Budget								Coastal values retained and enhanced as identified in the Northern Beaches CHRMAP	Landscape Management	
Create standard detail designs that define the characteristics and spatial frequency of beach access points for Mandurah’s northern beaches	Reduction in dune erosion caused by informal access to beaches	Internal Staff Resources	-	-	Existing Operating Budget	-	-	-	-	-	-	-	Minimised requirement for reactionary maintenance works resulting from coastal impact events	Landscape Services/Marina and Waterways	

Goal 2: Ensure coastal values and assets are protected within Planning Unit 1A (Roberts Point) as defined in the Northern Beaches CHRMAP

Objectives
1.1 Address current and short-term intolerable risks
1.2 Improve understanding of coastal processes and characteristics of Mandurah's Northern beaches to assist addressing risks that will become intolerable between 2030 and 2070

Action: Investigate feasibility of hard active versus hard or soft passive protection options and implement preferred protection														
Initiatives	Outcomes	Resourcing	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	Key Measures of Success	Responsibility
Develop a coastal reserve management plan for Roberts Point/Doddi's Beach	Improved coordination between annual management and maintenance requirements and volunteer/community activities	Internal Staff Resources	Existing Operating Budget										Coastal values retained and enhanced as identified in the Northern Beaches CHRMAP	Bushland Management
Conduct a feasibility study to determine a preferred long-term coastal protection option to retain coastal values present at Planning Unit 1A	Identification of a long-term coastal protection approach, including required funds and project scope	Internal Staff Resources	-	Existing Operating Budget		-	-	-	-	-	-	-	- Coastal values retained and enhanced as identified in the Northern Beaches CHRMAP - Minimised requirement for reactionary maintenance works resulting from coastal impact events	Marina and Waterways
		Consultancy Support	-	\$30K	To be considered as part of next LTFP review	-	-	-	-	-	-	-		
Deliver preferred coastal protection option identified through the coastal protection feasibility study	Long-term protection of coastal values at Planning Unit 1A	Internal Staff Resources	-	-	Existing Operating Budget		-	-	-	-	-	-	Realise benefits identified in feasibility study to determine a preferred long-term coastal protection option to retain coastal values present at Planning Unit 1A	Project Management/Marina and Waterways
		Capital Funds	-	-	To be considered as part of next LTFP review		-	-	-	-	-	-		

Goal 3: Ensure existing coastal protection structures remain effective and enhance identified coastal values within Planning Units 1B and 2B (Halls Head and Mandurah Marina/Seashell resort) as defined in the Northern Beaches CHRMAP

Objectives

3.1 Address current and short-term intolerable risks

3.2 Improve understanding of coastal processes and characteristics of Mandurah's Northern beaches to assist addressing risks that will become intolerable between 2030 and 2070

Action: Ensure sand migration across the Mandurah Channel entrance enhances coastal adaptation														
Initiatives	Outcomes	Resourcing	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	Key Measures of Success	Responsibility
Undertake localised sediment transport assessment and review of coastal processes to support feasibility assessment of permanent sand bypassing.	Improved understanding of local coastal processes	Consultancy support	\$30K	-	-	-	-	-	-	-	-	-	- Coastal values retained and enhanced as identified in the Northern Beaches CHRMAP - Minimised requirement for reactionary maintenance works resulting from coastal impact events	Marina and Waterways
Undertake additional assessment including detailed CBA, business case assessment and other feasibility level assessments as required	Identification of most effective method to support sand migration across Mandurah's Northern Beaches	Consultancy support	-	To be considered as part of next LTFP review		-	-	-	-	-	-	-	- Coastal values retained and enhanced as identified in the Northern Beaches CHRMAP - Minimised requirement for reactionary maintenance works resulting from coastal impact events	Marina and Waterways
If deemed feasible and is supported by economic assessment, design and deliver permanent sand bypassing	Secured and ongoing management approach ensuring effective sand migration across Mandurah's Northern Beaches	Internal Staff Resources	-	-	To be considered as part of next LTFP review		-	-	-	-	-	-	Realise benefits identified in feasibility study to determine appropriate options for localised sediment transport	Project Management/Marina and Waterways
		Capital Funds	-	-	To be considered as part of next LTFP review		-	-	-	-	-	-		

Goal 4: Ensure existing coastal protection structures remain effective within Planning Unit 2A (Mandurah Marina) as defined in the Northern Beaches CHRMAP

Objectives													
4.1 Address current and short-term intolerable risks													
4.2 Improve understanding of coastal processes and characteristics of Mandurah’s Northern beaches to assist addressing risks that will become intolerable between 2030 and 2070													

Action: Ensure community preparedness for emergency situations arising from coastal hazards														
Initiatives	Outcomes	Resourcing	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	Key Measures of Success	Responsibility
Prepare a short-term inundation accommodation and evacuation plan for the Mandurah Ocean Marina	Shared awareness amongst community and stakeholders on emergency procedures	Internal Staff Resources	-	-	-	Existing Operating Budget	-	-	-	-	Existing Operating Budget	-	Minimised impact to community health during events causing significant or catastrophic coastal impact	Marina and Waterways/ Emergency Management

Goal 5: Ensure existing coastal protection structures remain effective and enhance identified coastal values within Planning Units 3 - 9 (Town Beach through to Diadem Place) as defined in the Northern Beaches CHRMAP

Objectives
5.1Address current and short-term intolerable risks
5.2Improve understanding of coastal processes and characteristics of Mandurah’s Northern beaches to assist addressing risks that will become intolerable between 2030 and 2070

Action: Develop and implement revegetation program, with focus on erosion prone areas identified during monitoring activities														
Initiatives	Outcomes	Resourcing	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	Key Measures of Success	Responsibility
Develop coastal reserve management plans for Planning Units 3-9 (Town Beach to Diadem place)	Improved coordination between annual management and maintenance requirements and volunteer/community activities	Internal Staff Resources	Existing Operating Budget										Coastal values retained and enhanced as identified in the Northern Beaches CHRMAP	Bushland Management

2023 Robert's Point Management Plan

Management Actions & Weed Cover %



Key Features



Management Actions

Priority Team

1. Installation of new stairs at the Eastern end of carpark beach access along with closest Accessible Car Parking bay to be closed off for safer access.
2. Drainage to be cleaned for sand blockage. Monitoring during winter for flooding and regular maintenance to be added to schedules.
3. Dune stabilisation extension of a 3-5 meter buffer with translocation of established vegetation from Shared pathway works.
4. Remodel of the the outflow pipe from drainage carpark.
5. Infill planting of erosion buffer once translocation planting is completed.
6. Beach access ways to be maintained and repaired. Regular maintenance schedule developed
7. Fencing extended along the dune and centre carpark beach access way.
8. Relocation of Bin from centre of carpark to Eastern end of Carpark.
9. Cut and Paste *Lycium ferocissimum* (African boxthorn) with manual removal for smaller Boxthorn seedlings.
10. Cut and Paste *Schinus terebinthifolia* (Brazilian pepper tree) with manual removal preferred for smaller Brazilian pepper seedlings.
11. Cut and Paste *Leptospermum laevigatum* (Victorian Tea tree) with manual removal smaller Victorian Tea Tree.
12. Spot spray and remove *Tetragonia decumbens* (Sea Spinach).
13. Spot spray *Oenothera drummondii* (Coastal Primrose).
14. Spot spray with backpacks, *Cynodon dactylon* (Couch grass).
15. Translocated plants are to be added to a watering schedule and infill planting.
16. Spot spray with backpacks or manual removal of *Cakile maritima* along the foredunes

H	Maint/CON
H	Drainage
H	Marina
H	Drainage
M	BC
M	Marina
H	BC/CON
M	Maint
M	BC
M	BC
M	BC
M	BC
M	BC
M	BC

RED= high. Orange= moderate. Green= low. Blue= proposed works.

BC- Bushcrew/Natural Areas. CON- contractor. EMO- Environmental Management Officer. DBCA- Department of Biodiversity Conservation & Attractions. Drainage- Drainage crew. Marina- coastal crew and coastal engineers. Maint- carpenters and maintenance crews.

2023 Robert's Point Management Plan

Notes

A section of the beach is listed as an aboriginal heritage and wetland buffer. This zone is within an Environmentally Sensitive Area (ESA). Due to this buffered area, works implemented will require precautions with chemical and machinery use and may require regulatory approvals.

The purple polygons are proposed revegetation sites. Infill planting at the carpark will be the main priority over other identified revegetation sites. The sand nourishment and native vegetation will be obtained from the Shared Pathway project from Halls Head Parade.

The area identified with the arrow shall be kept a capped limestone and fencing to prevent erosion from pedestrian traffic walking down to the beach.

Volunteer opportunities

- Involvement in dune stabilisation trials - brushing, jute matting, coir logs and planting (April - June)
- Spinifex Revegetation techniques with burial of seed heads for restoration of beach dunes.



Revegetation Species List

<i>Acacia cochlearis</i>	<i>Atriplex isatidea</i> ,	<i>Lepidosperma gladiatum</i> ,	<i>Spinifex longifolius</i>
<i>Acacia rostellifera</i> ,	<i>Austrostipa flavescens</i> ,	<i>Lomandra maritima</i> ,	<i>Tricoryne elatior</i> ,
<i>Acacia saligna</i> ,	<i>Ficinia nodosa</i> .	<i>Melaleuca huegelii</i>	<i>Tricoryne tenella</i> ,
<i>Acanthocarpus preissii</i> ,	<i>Grevillea crithmifolia</i> ,	<i>Rhagodia baccata</i> ,	<i>Threlkeldia diffusa</i>
<i>Adriana quadripartita</i> ,	<i>Hakea Prostrata</i> ,	<i>Scaevola crassifolia</i> ,	
<i>Allocasuarina obesa</i> ,	<i>Hibbertia cuneiformis</i> ,	<i>Spyridium globulosum</i> ,	
<i>Alyxia buxifolia</i>	<i>Jacksonia furcellata</i> ,	<i>Spinifex hirsutus</i> ,	

2	SUBJECT:	Halls Head Coastal Shared Path and Blue Bay Car Park
	DIRECTOR:	Built & Natural Environment
	MEETING:	Council Meeting
	MEETING DATE:	25 July 2023

Summary

Council previously approved modifications to the northern portion of the Blue Bay car park to support the construction of the Halls Head Coastal Shared Path, in accordance with shared path design standards and to retain ocean and beach views from the car parking bays.

Council also requested City officers to provide advice to address community safety concerns, beautification and activation of the area, and to consider appropriate traffic calming, including management of the car park.

City officers have subsequently reviewed the Blue Bay car park and surrounding sections of Halls Head Parade and recommend that Council endorse the revised Blue Bay car park concept design.

Disclosure of Interest

Nil

Location

Halls Head Parade, Halls Head



Previous Relevant Documentation

- G.6/4/23 18/04/2023 Council requested City officers to provide advice to address community safety concerns, beautification and activation of the area, and to consider appropriate traffic calming, including management of the car park.
- G.2/2/23 28/02/2023 Resolution to receive a petition for traffic calming along Halls Head Parade.
- G.3/2/23 28/02/2023 Resolution to receive a petition for the closure of car parks on Halls Head Parade.
- G.4/2/23 28/02/2023 Resolution to receive a petition for the installation of CCTV in car parks along Halls Head Parade.
- G.6/6/22 28/06/2022 Adoption of the Annual Budget 2022/23.
- CC.11/5/21 11/05/2021 Proposed Intersection Treatment: Halls Head Parade/Leighton Road Intersection.
- G.23/6/20 23/06/2020 Long Term Cycle Network: Updates to 2018 Cycle Plan.

Background

During the public notification period for the Halls Head Coastal Shared Path construction in early 2023, the community raised concerns about removing the 90-degree angled car parking bays north of the main Blue Bay Car park. The primary issues raised were the loss of elevated beach and ocean views and available parking bays.

Subsequently, a petition with 36 signatures was presented to Council at its meeting in February, requesting action to resolve traffic issues with increased speed calming devices along Halls Head Parade between Leighton Road and Mary Street. A petition with 35 signatures was also presented requesting the closure of car parks along Halls Head Parade from 9pm to 5am. Additionally, a petition with 38 signatures was presented requesting CCTV cameras to be installed in car parks along Halls Head Parade.

Council considered amendments to the northern car park in response to the community concerns and also considered the three petitions at its meeting in April. City officers presented three options, with Council resolving to support the construction of angled parking bays to retain ocean and beach views from parked vehicles and to ensure the Halls Head Coastal Shared Path could be constructed in accordance with shared path design standards.

Council also requested City officers to provide advice to address community safety concerns, beautification and activation of the area, and to consider appropriate traffic calming, including management of the car park.

Comment

City officers have reviewed the Blue Bay car park, and the recommended layout and the proposed revised car park and landscaping concept design is shown in Attachment 2.1. The recommended modifications will improve community safety, provide for activation of the area and improve visual amenity. Local area traffic management (LATM) devices on Halls Head Parade will introduce further traffic controls to manage vehicle speeds on Halls Head Parade and within the car park.

Key features of the modifications include:

- provision of 34 car parking bays (including one accessible bay)
- inclusion of an activated open space area adjacent to the Blue Bay car park
- improved pedestrian access and movement
- improved car park vehicle access and circulation

- additional pedestrian crossings on Halls Head Parade
- improved car park, path and street lighting
- Halls Head traffic calming with raised intersection treatments at Mippi Road and Leighton Road
- car park traffic calming.

Community Safety

Local residents have expressed concerns about the safety of residents and users of the parking facility. Concerns have primarily focused on the after-hours use of the car park with closure of the car park between the hours of 9pm and 5am being requested. However, it is considered that closing the car park would unreasonably restrict legitimate users of the car park, including access for early morning and evening beach activities. There are also cost and operational issues related to closing the car park, including scheduling of unlocking and locking and management of vehicles parked in the car park during the closed hours.

However, it is acknowledged that the existing car park could be improved to positively impact community safety using Crime Prevention Through Environmental Design (CPTED) principles, primarily through improved passive surveillance and positive activation of the car park.

The Blue Bay car park is currently afforded excellent passive surveillance, with the proposed car park being fully visible from both the road and adjacent residences. The introduction of the Halls Head Coastal Shared Path will significantly improve the passive surveillance of the area by intensifying pedestrian movements through and adjacent to the Blue Bay car park. The inclusion of open space adjacent to the Coastal Shared Path will attract additional activity that will further improve passive surveillance of the area.

An essential element of passive surveillance is the effective use of lighting to ensure passive surveillance during sunset hours. The proposed car parking design identifies the use of car parking lighting to Australian standards to ensure adequate and safe lighting is provided within the car park.

The temporary use of mobile CCTV infrastructure to respond to emerging situations is recognised as a legitimate CPTED method for improving the active surveillance of an area. The City has used this approach previously, installing a temporary CCTV unit within the Blue Bay car park. The recommended Blue Bay car park modifications will continue to provide the same opportunity to install a mobile CCTV unit on a periodic basis.

Beautification and Activation

The recommended car park layout addresses the area's activation by including open space adjacent to the Coastal Shared Path. The open space area is proposed to include infrastructure that promotes pedestrian activity and the engagement of the local community, including bench and stool style seating and tables.

Additional seating will promote pedestrian activity and sunrise and sunset viewing. Further, seating is essential in providing mid-journey rest and amenity infrastructure that will promote the use of the Coastal Shared Path. Examples of the seating proposed for the area are shown in Figure 1 and Figure 2, and will further promote the activity of the upper area by providing people with improved amenity options.



Figure 1 – Example of bench seating proposed.



Figure 2 – Example of stool style seating and tables.

The proposed Blue Bay car park and public open space modifications also include surface treatments, such as feature paving and concrete finishes, that will improve the area's visual appeal. In addition, lighting upgrades, bike racks and a drinking fountain will be provided.

The current adopted Long Term Financial Plan includes \$1.05M for the upgrade of the Blue Bay Foreshore, being the lower section of the foreshore, within the next five years. The Blue Bay Foreshore upgrade project will focus on upgrading and improving facilities in the foreshore area and would complement the proposed improvements to the Blue Bay car park. This project will commence in the 2026/27 financial year with community engagement and the preparation of a landscape master plan, with project delivery planned for 2027/28 and 2028/29 financial years.

Traffic Management and Car Park Safety

A key feature of the proposed car park modification is the inclusion of a second raised intersection at Halls Head Parade and Mippi Road, in addition to the raised intersection treatment previously proposed at Halls Head Parade and Leighton Road. The two raised intersections will define a lower-speed environment adjacent to the Blue Bay car park and create a road environment that will allow improved access to the Blue Bay car park and provide safer options for pedestrian crossing.

Proposed road humps and entry modifications to the Blue Bay car park will force lower vehicle speeds within and through the car park. Further, upgrading of the car park lighting will improve the safety for pedestrians and vehicles. A one way traffic flow through the car park is also proposed to narrow the vehicle access ways and improve safety.

Following the finalisation of the Halls Head Coastal Shared path project, the City will undertake a further traffic study on Halls Head Parade to review traffic conditions and determine whether any further actions are needed. This study is expected to be carried out within 12 months of the completion of the Coastal Shared Path.

Statutory Environment

N/A

Policy Implications

N/A

Financial Implications

Funding for the Blue Bay car park and associated landscaping upgrade and raised intersection treatments at the intersections of Halls Head Parade and Leighton Road, and Halls Head Parade and Mippi Street, are included within the 2023/24 budget that is being considered separately at this Council Meeting.

Risk Analysis

The delay or compromise of the Halls Head Coastal Shared Path design principles poses a risk to the State Government grant funding agreement for this project.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2020 – 2040 are relevant to this report:

Social:

- Promote safety within the community through urban design.

- Provide a range of social, recreational and cultural experiences for our residents and visitors to enjoy and take pride in.
- Provide diverse and sustainable places and spaces that enable people to lead an active lifestyle.

Health:

- Provide and facilitate quality community infrastructure that is accessible, and conducive to a healthy, active community.
- Promote the importance of healthy choices, an active lifestyle and the role the natural environment plays in achieving health outcomes.

Environment:

- Protect and manage our local natural environment ensuring our actions don't adversely impact our waterways.

Conclusion

Council is requested to approve the revised Blue Bay car park concept design. The revised design has been prepared to address community safety concerns and includes elements that will help activate and beautify the area, and provide for safer road use.

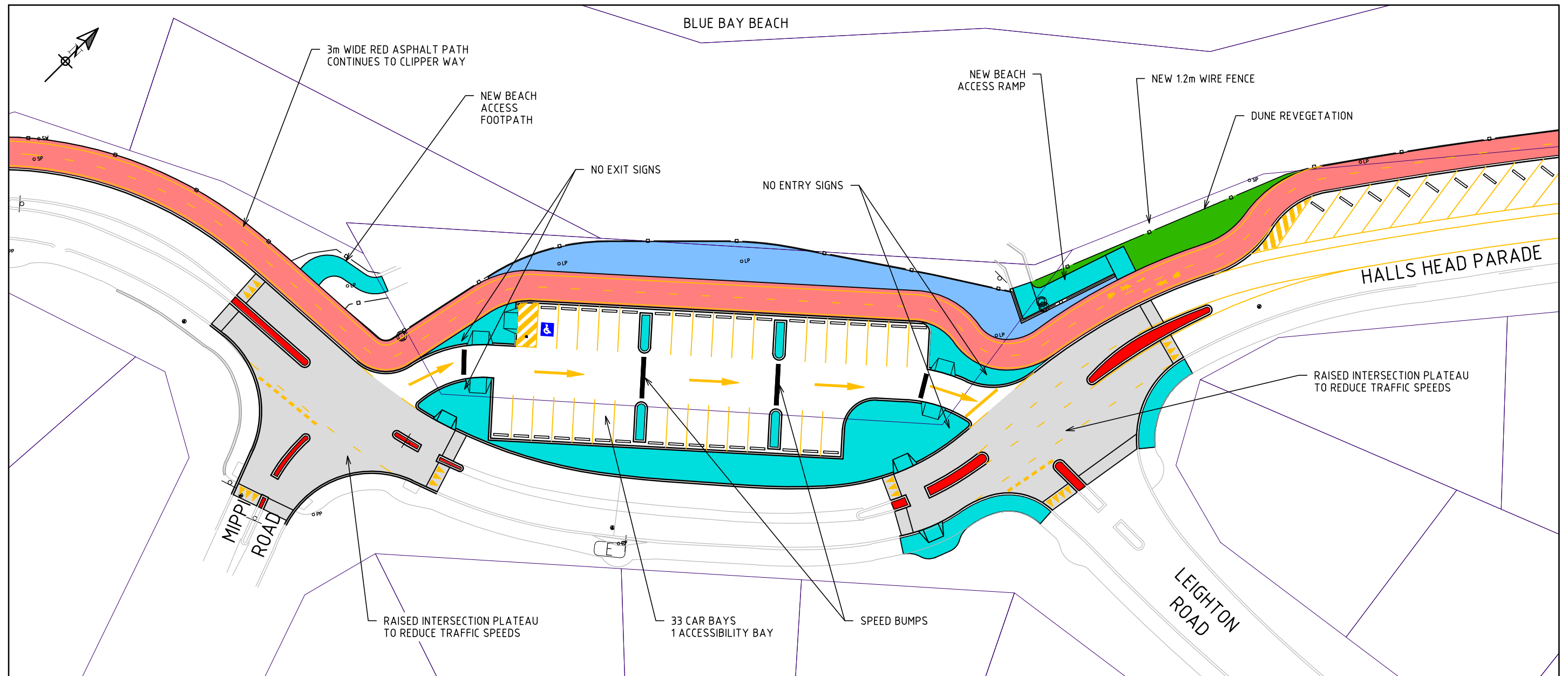
NOTE:

- **Refer *Attachment 2.1 Halls Head Parade – Halls Head Principle Shared Path Blue Bay Car Park Concept Design.***

RECOMMENDATION

That Council

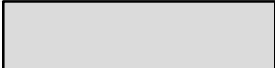
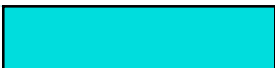
- 1. Approves the Blue Bay car park concept design as shown in Attachment 2.1 and notes that City officers will now progress with the detailed design and construction of the associated works.**
- 2. Notes that City officers will advise the petition organisers accordingly.**



PLAN

SCALE 1:500

LEGEND:

	STAMPED CONCRETE
	RAISED INTERSECTION TREATMENT
	RED ASPHALT SHARED PATH
	CONCRETE
	LANDSCAPE AREA
	DUNE REVEGETATION



3 Peel Street PO Box 210
Mandurah WA 6210
T (08) 9550 3777
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HALLS HEAD PARADE - HALLS HEAD
PRINCIPAL SHARED PATH
BLUE BAY CAR PARK

RECOMMENDED CAR PARK LAYOUT
Council Report

FOR INFORMATION ONLY

A3 DWG NO. FP 2656 - 03

3	SUBJECT:	Infrastructure Asset – Management, Capitalisation and Depreciation Policy Review and Consolidation
	DIRECTOR:	Built and Natural Environment
	MEETING:	Council Meeting
	MEETING DATE:	25 July 2023

Summary

In accordance with the regular review schedule for Council Policies, the Infrastructure Asset Management Policy, POL-CPM 04, was reviewed by City officers.

On review, the existing Policy could be improved by being combined with the existing Asset Capitalisation and Depreciation Policy, POL-FCM 09.

A new policy, Infrastructure Asset – Management, Capitalisation and Depreciation, POL-CPM 07 has been created to set the City's framework and provide guidance on both the management and financial treatment of infrastructure assets within the one policy.

Disclosure of Interest

Nil

Previous Relevant Documentation

The following two existing Policies will be rescinded and replaced with the new Policy.

- G. 19/6/20 23 June 2020 Policy – Asset Capitalisation and Depreciation, POL-FCM 09.
- G. 12/7/19 23 July 2019 Policy – Infrastructure Asset Management Policy, POL-CPM 04.

Background

The City has a regular review schedule for existing policies to ensure they remain relevant. The existing policy for Infrastructure Asset Management, POL-CPM 04, is due for review. POL-CPM 04 is enclosed in **Attachment X.1**.

As part of the review process City officers identified that combining the existing Infrastructure Asset Management policy with the related Asset Capitalisation and Depreciation policy, POL-FCM 09, would help provide greater clarity in setting the framework and providing guidance on both the management and financial treatment of infrastructure assets. POL-FCM 09 is enclosed in Attachment 3.1.

The City's Strategic Asset Management Working Group completed the review. The Strategic Asset Management Working Group comprises of the:

- Director Business Services
- Director Built and Natural Environment
- Executive Manager Built Environment
- Executive Manager Natural Environment
- Manager Financial Services
- Manager Strategic Asset Management.

This review combines the two existing policies into one integrated new Infrastructure Asset-Management, Capitalisation and Depreciation Policy, POL-CPM 07 (the Policy). The Policy is enclosed in Attachment 3.3 and is consistent with the following Australian legislative requirements and Australian Standards:

- *Local Government Act 1995 (the "Act") (Section 5.56(1))*
- *Local Government (Financial Management) Regulations 1996 (the "Regulations") (regulation 17A)*

- Australian Accounting Standards.

In addition, the following documents support and inform the implementation of the Policy:

- Infrastructure Asset Management Strategy
- The suite of Asset Management Plans by Asset Class
- Department of Local Government Sport and Cultural Industries (DLGSC) Integrated Planning Reporting Framework (IPRF) (updated 2016).

Comment

New Policy Key Objectives

The new Policy's key objectives include providing a framework to ensure the City's portfolio of infrastructure assets supports:

- Service needs of the community, both now and into the future
- Efficient and effective delivery of short and long-term economic, social, health and environmental benefits.

The Policy also guides:

1. Life cycle management of our infrastructure assets to:
 - Attract and sustain community use
 - Provide value for money
 - Contribute to our "sense of place" and our vision of "a city with a village heart".

Key Amendments

The key amendments to, and clarifications within, the Policy include:

1. Combining two existing policies related to Infrastructure Assets into one. The rationale for combining these policies include:
 - Consolidation of strongly related policies
 - Reflection of the continually growing need for better integration of asset management and financial management by relevant Asset Management and Financial Management Standards.
2. Increasing the clarity of the infrastructure assets the Policy applies to, these being all City of Mandurah infrastructure assets across the following asset classes:
 - Buildings and Community Facilities
 - Roads and Transport
 - Coastal and Marine
 - Parks and Open Space Assets
 - Stormwater Drainage
 - Bridges.

In particular, the Policy does not apply to other non-infrastructure assets such as:

- Fleet and plant
 - Furniture and equipment.
3. The adoption of an asset management framework and how it will be implemented, including:
 - Alignment to AS/NZS/ISO 5500:2014 – Asset Management – Overview, Principles and Terminology
 - Consistency with the State Government's Integrated Planning and Reporting Framework requirements
 - Being underpinned by an Asset Management Strategy and a suite of Asset Management Plans (by asset class)
 - Defining the roles, with regards to asset management, of:

- Elected Members.
- City of Mandurah employees.

The asset management framework proposed is summarised in the diagram below.



The summary highlights the components of the framework and provides a precis of what each component delivers within the framework, in particular:

- The Policy sets the principles, general requirements and responsibilities for Asset Management and is linked to strategic objectives.
 - The Strategy when finalised will set the asset management objectives, details practices, action plans for asset management improvement over time and audit and review processes.
 - The Asset Management plans (by asset class) when finalised will provide asset and service descriptions, levels of service, demand forecasts, lifecycle activities and financial forecasts.
4. The final key amendment relates to the financial recognition and treatment of infrastructure assets. It provides further clarification of the framework for the correct recognition and treatment of capital expenditure and the subsequent capitalisation, revaluation, and depreciation of infrastructure assets, all of which have a direct impact on the financial operating position of the City.

Consultation

Elected Members have been consulted on the Infrastructure Asset – Management, Capitalisation and Depreciation Policy through a recorded presentation.

Statutory Environment

The Policy is consistent with the following Australian legislative requirements and Australian Standards:

- *Local Government Act 1995* (the “Act”) (Section 5.56(1))
- *Local Government (Financial Management) Regulations 1996* (the “Regulations”) (regulation 17A)
- Australian Accounting Standards.

Policy Implications

The Infrastructure Asset – Management, Capitalisation and Depreciation Policy POL-CPM 07, will replace the following existing policies:

- Infrastructure Asset Management, POL-CPM 04
- Asset Capitalisation and Depreciation Policy, POL-FCM 09.

Financial Implications

The creation, renewal, upgrade and ongoing maintenance of City owned assets has significant financial implications. Overall, infrastructure asset management by the City incurs significant annual budget allocations.

Whilst there is an ongoing cost to the City for maintaining its infrastructure assets, there are also recurring costs for undertaking remedial works (renewal and upgrades) to infrastructure as they deteriorate through use and / or due to age, environmental impacts and evolving community needs.

Notwithstanding this, infrastructure assets provide significant benefit to the community through enabling service delivery. This Policy guides the life cycle management of the City's infrastructure assets to attract and sustain community use, provide value for money, contribute to the "sense of place" and the vision of "a city with a village heart".

Risk Analysis

The Policy provides for clear and consistent decision making and addresses ambiguities under the old policy documents.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2020 – 2040 are relevant to this report:

Economic:

- Promote and foster investment aimed at stimulating sustainable economic growth.
- Establish and leverage opportunities with key stakeholders to achieve sustainable economic outcomes with due consideration to environmental impacts.

Social:

- Promote safety within the community through urban design.
- Promote a positive identity and image of Mandurah based on its unique lifestyle offering.
- Provide a range of social, recreational and cultural experiences for our residents and visitors to enjoy and take pride in
- Provide diverse and sustainable places and spaces that enable people to lead an active lifestyle.

Health:

- Provide and facilitate quality community infrastructure that is accessible, and conducive to a healthy, active community.

Environment:

- Protect and manage our local natural environment ensuring our actions don't adversely impact our waterways.
- Create opportunities for the community to promote and preserve our local natural environment.

Organisational Excellence:

- Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices.
- Ensure that our actions maintain a sustainable balance between economic growth, the environment and social values.

Conclusion

City officers have reviewed the City of Mandurah Infrastructure Asset Management Policy (POL-CPM 04) and combined it with the Asset Capitalisation and Depreciation Policy (POL-FCM 09). In doing so, a new Council Policy for Infrastructure Asset – Management, Capitalisation and Depreciation is presented for consideration. The Policy sets a framework to ensure the City's infrastructure asset portfolio supports the service needs of the community, both now and into the future, through efficient and effective delivery of short and long-term economic, social, health and environmental benefits.

Council is asked to endorse the new Council Policy for Infrastructure Asset – Management, Capitalisation and Depreciation, POL-CPM 07.

NOTE:

- Refer **Attachment 3.1** *Infrastructure Asset Management Policy, POL-CPM 04 (existing rescinded Policy).*
Attachment 3.2 *Asset Capitalisation and Depreciation Policy, POL-FCM 09 (existing rescinded Policy).*
Attachment 3.3 *Infrastructure Asset – Management, Capitalisation and Depreciation Policy, POL-CPM 07 (proposed new Policy).*

RECOMMENDATION

That Council:

1. Approve the new Council Policy Infrastructure Asset – Management, Capitalisation and Depreciation, POL-CPM 07.
2. Rescind the following existing policies:
 - a. Infrastructure Asset Management, POL-CPM 04.
 - b. Asset Capitalisation and Depreciation, POL-FCM 09.

Infrastructure Asset Management Policy

POL-CPM 04



Objective

Sustainable service delivery through optimised lifecycle management of public infrastructure assets.

Statement

As custodians of a substantial investment in municipal infrastructure assets, the City will endeavour to meet the service needs of the Community, in a manner that does not place undue economic, social or environmental burden on future generations. Decisions relating to the provision and management of public infrastructure shall reflect the City's core values, statutory responsibilities and accountability to the Mandurah Community.

The policy will also provide clear direction as to how the City of Mandurah, as custodians of infrastructure assets, will manage those assets within a consistent management framework that is aligned to International Standard AS/NZS/ISO 55000:2014, Asset Management – Overview, Principles and Terminology, integrated with the City's business practices, and is consistent with the State Government's Integrated Planning and Reporting requirements.

To achieve these objectives the City will:

1. Ensure that appropriate infrastructure assets are acquired, maintained and renewed to meet the needs of current and future stakeholders, at equitable intergenerational cost.
2. Take into account whole of life costs associated with asset ownership when considering proposed capital investment or other infrastructure related expenditure.
3. Quantify and communicate the true cost of operating, maintaining, renewing and upgrading assets, as a basis for setting service level standards and making informed decisions on whole of life infrastructure costs.
4. Consult with key stakeholders to establish agreed service standards that reflect community expectations and willingness / propensity to pay.
5. Implement appropriate business practices and procedures to ensure that infrastructure assets are operated, maintained and renewed in accordance with agreed standards, at lowest whole of life cost to the community.
6. Where appropriate, engage the private sector and Government agencies to explore opportunities for alternative "non asset" service delivery solutions, including public private partnerships and integrated / shared servicing arrangements.
7. Ensure that statutory and legal obligations with respect to the operation and maintenance of public infrastructure assets are effectively met, particularly with regard to public safety and security.
8. Provide appropriate asset data and reporting to meet the needs of the end users/key stakeholders.
9. Develop and implement long term Asset Management Plans for the six (6) key asset classes:
 - Buildings and Community Facilities
 - Roads and Transport Infrastructure

- Coastal and Marine Infrastructure
- Parks and Open Space Assets
- Stormwater Drainage Infrastructure
- Bridges

10. Develop and implement an Asset Management Practice Improvement Strategy detailing proposed business improvement actions and projects aimed at enhancing organisational effectiveness with respect to the management of infrastructure assets.

Training and Development:

The Asset Management Working Group will assess the training requirements of Officers and Elected Members annually, with recommendations submitted to the Executive Leadership Team.

Evaluation and Review:

This policy will be evaluated and reviewed annually to determine its effectiveness in achieving its objectives, with recommendations for amendments being submitted to the Executive Leadership Team if required.

Related Documents

Australian Accounting Standard 27
 City of Mandurah Integrated Asset Management Plans
 City of Mandurah Asset Management Improvement Strategy
 Works and Services Strategic Plan
 City of Mandurah 10 Year Capital Plan
 International Infrastructure Management Manual
 Aust Infrastructure Financial Management Guidelines

Responsible Directorate:	Built & Natural Environment
Responsible Department:	Built Environment
Reviewer:	Manager Technical Services
Creation date and reference:	15 December 2009, Minute G.43/12/09
Last Review:	23 July 2019, Minute G.12/7/19

Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased
2	Minute G.57/2/12	28/02/2012	24/02/2015
3	Minute G.35/2/15	24/02/2015	23/07/2019
4	Minute G.12/7/19	23/07/2019	-

Asset Capitalisation and Depreciation Policy

POL-FCM 09



Objective

To provide a framework to ensure the City's financial information is reported to Council with consistent application of Australian Accounting Standards and in compliance with statutory requirements under the *Local Government Act 1995* (the "Act") and *Local Government (Financial Management) Regulations 1996* (the "Regulations").

Statement

This policy will provide guidance in the development and presentation of the following:

- o Management Reports
- o Annual Financial Report
- o Annual Budget
- o Long Term Financial Plan (LTFP)

The correct recognition of capital expenditure and the subsequent capitalisation, depreciation, revaluation and disposal of assets has a direct impact on the operating financial position of the City.

AASB 116 provides the criteria as to the correct recognition of non-current assets. Expenditure for non-current assets must meet the following criteria:

- It must have a physical substance other than for an intangible asset;
- The City has control over the asset;
- It is probable that future economic benefits or service potential associated with the item will flow to the City;
- The item is not held for sale and it is expected to be used by the City for greater than 12 months;
- The cost of the item can be measured reliably; and
- Its value exceeds the City's capitalisation threshold.

Subsequent Measurement

Expenditure on a capitalised asset subsequent to initial acquisition (i.e. expenditure on an existing asset) is to be either expensed as operating expenditure (maintenance) or capitalised to the asset as capital expenditure.

If the following criteria (1) is met and one of either criteria (2) or (3) applies then it will be considered capital expenditure;

- 1) The value of the works exceeds the capitalisation threshold (unless the works were assumed maintenance in determining the remaining life at initial acquisition);
- 2) The work extends the life of the asset, by a period of greater than 12 months beyond the current useful life;

- 3) The works provide material additional economic benefit or service potential for the asset.

If either the above criteria (1) is not met, or where the above criteria (1) is met but not criteria (2) or (3), then it will be maintenance and considered operating expenditure.

Capitalisation Threshold

The capitalisation threshold value is greater than or equal to \$5,000 (exc GST). This is applicable to all asset classes.

Portable and Attractive Assets

Assets under \$5,000 do not meet the criteria to be capitalised but are defined as portable and attractive are to be properly recorded and monitored. This will include the following:

- Appropriate records for assets should include information to enable identification, management and maintenance of assets;
- Annual process to prevent theft or loss of non-consumable assets that are susceptible to theft or loss due to their portable nature and attractiveness for personal use or resale; and
- Reporting on any discrepancies from the annual process.

Asset Classification - Renewal, Upgrade or New

Expenditure on assets requires a classification of renewal, upgrade or new. These categories impact the financial ratios, LTFP and sustainability measures.

Capital expenditure is classified as renewal when the expenditure is over the capitalisation threshold and is expected to increase the remaining useful life of the original asset.

Capital expenditure is classified as an upgrade when it is expected to increase the economic benefit or service potential of the asset.

A new asset is an asset that has not previously been recognised.

Note: If expenditure relates to replacing a part of an existing asset and the useful life does not increase or there is not an increase in economic benefit or service potential, then the expenditure is classified as maintenance in nature.

Measurement Basis

All assets that qualify for recognition are to be initially measured at cost. However, where an asset is acquired at below or no cost (such as contributed assets), the cost is its fair value at the date of acquisition. If there is no readily available market for the asset then the cost is its current replacement cost.

Where an asset was acquired in a prior financial year and has yet to be recorded in the accounts, the asset is to be brought to account at current replacement cost at the date of recognition. This can be:

- By market value, if there is a readily available market; or
- Using depreciated replacement cost, if there is no readily available market.

Annual Reviews

The following are required to be reviewed for all assets at the end of each financial year to ascertain whether there have been any changes since the last revaluation:

- Replacement costs/unit rates
- Condition/ consumption rating
- Pattern of consumption
- Useful life
- Residual value
- Recoverable amount

Depreciation

The depreciable amount of each component of all non-current assets are to be depreciated on a systematic basis over their useful life using a method that reflects the pattern in which the asset's future economic benefits are expected to be consumed by the City. Consideration is required to be given to ensuring:

- The method used matches the expected pattern of consumption of the asset's future economic benefits;
- Where the asset has a number of different components with varying patterns of consumption, each major component is depreciated separately;
- Depreciation is to be calculated on a systematic basis over the asset's useful life;
- A residual value has been determined to ensure the depreciation is allocated against the depreciable amount; and
- Residual value is reviewed annually in line with the table below.

Asset Class	Components	Years
Roads	Asphalt surface	15-35
	Base course	55-150
	Bitumen seal	10-30
	Brick paved	15-35
	Concrete	50-120
	Earthworks/Formation>100	50-120
	Kerbing	55-100
	Sub-base	55-150
	Unsealed	5-15
	Footpaths Asphalt	20-50
	Footpaths Brick paved	30-60
	Footpaths Concrete	40-80
	Footpaths Gravel/Limestone	5-40
	Light poles	10-25

Asset Capitalisation and Depreciation Policy

POL-FCM 09



Drainage

Culverts (RBCBs)	60-100
Headwalls	50-100
Pipes (concrete)	60-150
Pipes (uPVC)	60-100
Pits and Manholes	50-100

Bridges

Footbridge	60
Road Bridge	100

Marina & Waterways

Boat Ramps	20
Canoe Launching Ramp	40
Fishing Platforms	40
Fixed Jetties	40
Floating Jetties	20
Groynes	50
Rock Protection	50
Sea Walls	50
Swimming Enclosure	20
Swimming Pontoon	20
Wharf	40

Parks

Fencing and gates	20-35
Park furniture	10-50
Playground equipment	8-35
Light poles	10-25

Buildings

Electrical	12-50
Fit out and fittings	10-65
Mechanical	3-80
Roof	15-45
Structural	30-150
Substructural	10-90

Furniture & Fittings

5-25

Plant & Equipment

Boats	5-15
Buses	10
Heavy Plant	5-15
Light Commercial	4
Light Passenger	4
Misc Plant & Equipment	3-20
Mowers	4-15
Trailers	10-15
Trucks	5-20

Land Improvements

25-40

Revaluation

The City's physical assets will be revalued to fair value in accordance with regulation 17A of the *Local Government (Financial Management) Regulations 1996*. The fair value of each asset will be determined in accordance with AASB 13.

Non-Current Assets Held for Sale

Asset Capitalisation and Depreciation Policy

POL-FCM 09



Non-current assets that are held for sale are stated at the lower of either:

- Carrying amount; or
- Fair value less costs to sell

Non-current assets held for sale are recognised under AASB 5.

Legislative Context

Health (Miscellaneous Provisions) Act 1911

Public Health Act 2016

Responsible Directorate:	Business Services
Responsible Department:	Finance
Reviewer:	Manager Finance
Creation date and reference:	23 June 2020, G.19/6/20
Last Review:	N/A

Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased

Infrastructure Asset - Management, Capitalisation and Depreciation

POL-CPM 07



Objective

This Policy sets a framework to ensure the City of Mandurah (the City) infrastructure asset portfolio supports the service needs of the community, both now and into the future, through efficient and effective delivery of short and long-term economic, social, health and environmental benefits. This Policy guides the life cycle management of the City's infrastructure assets to support informed decision making influenced by community expectation, value for money, and ensuring funding of the assets is based on a strong understanding of asset performance with application of sound financial management practices.

Applicability

This Policy applies to the management of all City of Mandurah infrastructure assets. All City of Mandurah employees and Elected Members are bound by this Policy.

Requirements/Statement

Asset Management

Appropriate management of, and investment in, the City's Infrastructure Asset portfolio is fundamental in providing a foundation for the efficient delivery of services, promoting economic growth, and delivery of environmental sustainability.

This Policy provides clear direction to the City to ensure infrastructure assets, will be managed within a consistent management framework that is aligned to International Standard AS/NZS/ISO 55000:2014, Asset Management – Overview, Principles and Terminology, integrated with the City's business practices, and is consistent with the State Government's Integrated Planning and Reporting Framework requirements.

The framework for delivery of Asset Management outcomes will include this Policy which will inform and be underpinned by an Asset Management Strategy and a suite of Asset Management Plans for each infrastructure asset class including:

- Buildings and Community Facilities;
- Roads and Transport Infrastructure;
- Coastal and Marine Infrastructure;
- Parks and Open Space Assets;
- Stormwater Drainage Infrastructure; and
- Bridges.

The City will ensure adequate provision for the long-term management of infrastructure assets by:

- 1) Identifying and complying with relevant legislative, regulatory and statutory requirements;
- 2) Establishing a consistent Asset Management Improvement Plan for implementing best practice processes throughout different business units;
- 3) Integrating asset management principles within existing planning, development and operational business processes;
- 4) Determining community levels of service in consultation with the Council and community, to ensure that infrastructure assets meet community expectations, attract and sustain community use, provide value for money and contribute to our "sense of place";

Infrastructure Asset - Management, Capitalisation and Depreciation

POL-CPM 07



- 5) Implement appropriate business practices and procedures to ensure that infrastructure assets are acquired and properly managed through their lifecycle, in accordance with agreed standards, to deliver short and long-term economic, social, health and environmental benefits;
- 6) Identifying resources, operational capabilities and responsibility for asset management;
- 7) Demonstrating transparent and responsible asset management processes that align with appropriate best practice;
- 8) Creating an environment where City officers take part in the overall management of assets by developing asset management awareness and capability across directorates; and
- 9) Clearly defining the role of Council to be:
 - 9.1) Allocation of resources and verifying their efficient use through internal audit, service reviews, observations and Finance implications working group;
 - 9.2) Participation in community consultation as part of decisions to provide new assets; and
 - 9.3) Establishing community levels of service in accordance with the Asset Management Strategy and the relevant Asset Management Plans.

Third Party Assets on City Owned or Managed Land

Third-party assets constructed on City owned or managed land shall require a formal agreement in place for the proper asset management by the user (or the City if agreed) for the life of the asset.

Capitalisation, Asset Classification and Depreciation for Accounting Purposes

This Policy provides clear direction on the correct recognition of capital expenditure and the subsequent capitalisation, depreciation and revaluation of assets as they directly impact the operating financial position of the City.

The disposal of assets will be carried out in accordance with the relevant City register of delegations.

In accordance with Australian Accounting Standard (AASB) 116: Property, Plant and Equipment, expenditure for non-current assets must meet the following criteria:

- 1) It must have a physical substance other than for an intangible asset;
- 2) The City has control over the asset;
- 3) It is probable that future economic benefits or service potential associated with the item will flow to the City;
- 4) The item is not held for sale and it is expected to be used by the City for greater than 12 months;
- 5) The cost of the item can be measured reliably; and
- 6) Its value exceeds the City's capitalisation threshold.

The expenditure that occurs subsequent to initial acquisition (i.e. expenditure on an existing asset) is to be treated as either operating expenditure (maintenance) or capitalised to the asset as capital expenditure.

For accounting purposes, if criteria (1) is met below and one of either criteria (2) or (3) applies then it will be considered capital expenditure:

- 1) The value of the works exceeds the capitalisation threshold (unless the works were assumed maintenance in determining the remaining life at initial acquisition);
- 2) The work extends the life of the asset, by a period of greater than 12 months beyond the current useful life; and

Infrastructure Asset - Management, Capitalisation and Depreciation

POL-CPM 07



3) The works provide material additional economic benefit or service potential for the asset.

If criteria (1) is not met, or where the above criteria (1) is met but criteria (2) or (3) is not met, then it will be maintenance and considered operating expenditure.

Capitalisation Threshold

The capitalisation threshold value is greater than or equal to \$5,000 (excluding GST). This is applicable to all asset classes.

Portable and Attractive Assets

Assets under \$5,000 do not meet the criteria to be capitalised but are defined as portable and attractive and are to be properly recorded and monitored. This will include the following:

- 1) Appropriate records for assets should include information to enable assets to be registered, identified, managed and maintained;
- 2) Annual process to prevent theft or loss of non-consumable assets that are susceptible to theft or loss due to their portable nature and attractiveness for personal use or resale; and
- 3) Reporting on any discrepancies from the annual process.

Asset Classification

Capital Expenditure on assets requires the one of the following classifications:

Renewal: Capital expenditure is over the capitalisation threshold and is expected to increase the remaining useful life of the original asset.

Upgrade: Capital expenditure is expected to increase the economic benefit or service potential of the asset.

New: Capital expenditure for an asset that has not previously been recognised.

The above classifications impact the financial ratios, Long Term Financial Plan (LTFP) and sustainability measures. If expenditure relates to replacing a part of an existing asset and the useful life does not increase or there is not an increase in economic benefit or service potential, then the expenditure is classified as maintenance in nature.

Measurement Basis

All assets that qualify for recognition are to be initially measured at cost. However, where an asset is acquired at below or no cost (such as contributed assets), the cost is its fair value at the date of acquisition. If there is no readily available market for the asset then the cost is its current replacement cost. Where an asset was acquired in a prior financial year and has yet to be recorded in the accounts, the asset is to be brought to account at current replacement cost at the date of recognition. This can be by using:

- 1) market value, if there is a readily available market; or
- 2) depreciated replacement cost, if there is no readily available market.

Annual Reviews

The following are required to be reviewed for all assets at the end of each financial year to ascertain whether there have been any changes since the last revaluation:

- 1) Replacement costs/unit rates;
- 2) Condition/ consumption rating;
- 3) Pattern of consumption;
- 4) Useful life;
- 5) Residual value; and
- 6) Recoverable amount.

Infrastructure Asset - Management, Capitalisation and Depreciation

POL-CPM 07



Revaluation

The City's physical assets will be revalued to fair value in accordance with *Local Government (Financial Management) Regulations 1996*. The fair value of each asset will be determined in accordance with AASB 13: Fair Value Measurement.

Non-Current Assets Held for Sale

In accordance with AASB5: Non-current Assets Held for Sale and Discontinued Operations, non-current assets that are held for sale are stated at the lower of either:

- Carrying amount; or
- Fair value less costs to sell.

Depreciation

The depreciable amount of each component of all non-current assets are to be depreciated on a systematic basis over their useful life (refer to table below) using a method that reflects the pattern in which the asset's future economic benefits are expected to be consumed by the City.

Consideration is required to be given to ensuring:

- 1) The method used matches the expected pattern of consumption of the asset's future economic benefits;
- 2) Where the asset has a number of different components with varying patterns of consumption, each major component is depreciated separately;
- 3) Depreciation is to be calculated on a systematic basis over the asset's useful life; and
- 4) A residual value has been determined to ensure the depreciation is allocated against the depreciable amount and reviewed annually.

Useful Life

The City's adopted useful lives for assets are detailed in the table below.

Class	Components	Years	Class	Components	Years
Roads	Asphalt surface	15-35	Marina & Waterways	Boat Ramps	20
	Base course	55-150		Canoe Launching Ramp	40
	Bitumen seal	10-30		Fishing Platforms	40
	Brick paved	15-35		Fixed Jetties	40
	Concrete	50-120		Floating Jetties	20
	Earthworks/Formation >100	50-120		Groynes	50
	Kerbing	55-100		Rock Protection	50
	Sub-base	55-150		Sea Walls	50
	Unsealed	5-15		Swimming Enclosure	20
	Footpaths Asphalt	20-50		Swimming Pontoon	20
	Footpaths Brick paved	30-60		Wharf	40
	Footpaths Concrete	40-80	Parks	Fencing and gates	20-35
	Footpaths Gravel/Limestone	5-40		Park furniture	10-50
	Light poles	10-25		Playground equipment	8-35
				Light poles	10-25
Drainage	Culverts (RCBCs)	60-100	Bridges	Footbridge	60
	Headwalls	50-100			

Infrastructure Asset - Management, Capitalisation and Depreciation

POL-CPM 07



Plant & Equipment	Pipes (concrete)	60-150	Buildings	Road Bridge	100
	Pipes (uPVC)	60-100		Electrical	12-50
	Pits and Manholes	50-100		Fit out and fittings	10-65
	Boats	5-15		Mechanical	3-80
	Buses	10		Roof	15-45
	Heavy Plant	5-15		Structural	30-150
	Light Commercial	4		Substructural	10-90
	Light Passenger	4	Land Improvements		25-40
	Misc Plant & Equipment	3-20	Furniture & Fittings		5-25
	Mowers	4-15			
	Trailers	10-15			
	Trucks	5-20			

Legislative Context

1. *Local Government Act 1995* (Section 5.56(1));
2. *Local Government (Financial Management) Regulations 1996* (regulation 17A); and
3. Australian Accounting Standards (including AASB 116).

Review

At a minimum this Council Policy will be reviewed every two years.

Related Documents

These documents are mandatory and required to give effect to this Policy:

NA

Supporting Documents

The following documents inform this Policy (i.e. documents that are not mandatory to the implementation of this Policy but may support the implementation of the Policy):

1. Infrastructure Asset Management Strategy;
2. The suite of Asset Management Plans by Asset Class; and
3. DLGSC Integrated Planning and Reporting Framework (IPRF) (updated 2016).

Responsible Directorate: Built and Natural Environment and Business Services

Responsible Department: Strategic Asset Management and Financial Services

Reviewer: Strategic Asset Management Working Group

Infrastructure Asset - Management, Capitalisation and Depreciation

POL-CPM 07



Creation date and reference: 15 December 2009, Minute G.43/12/09

Last Review: TBC

Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased
1	Minute G.43/12/09	15 December 2009	28 February 2012
2	Minute G.57/2/12	28 February 2012	24 February 2015
3	Minute G.35/2/15	24 February 2015	23 July 2019
4	Minute G.12/7/19	23 July 2019	
5	Replaces former policies POL-CPM-04 & POL-FCM 09		

4	SUBJECT:	Dog Exercise (Off Leash) 34-38, (Lot 3) Karinga Road, San Remo
	DIRECTOR:	Business Services
	MEETING:	Council Meeting
	MEETING DATE:	25 July 2023

Summary

The City has been advised of an anomaly with the current allocation of dog exercise areas in San Remo/ Madora Bay. In July 2014, when City officers proposed to Council to approve a dog exercise area in San Remo, it was intended that the location was 34-38 (Lot 3) Karinga Road, San Remo, which is commonly referred to by the community as “*Karinga Reserve*” (refer to *Attachment 4.1*).

A review by City officers has identified that the dog exercise area that was approved was described as *Karinga Reserve*, Reserve No 47852. It has been identified that Reserve No 47852, 19 and 3, Karinga Road, bounded by Karinga Road and Guillardon Terrace, Madora Bay and is named “*Harry Perry Park*” (refer to *Attachment 4.2*.) This was not the intended location.

Council is requested to give public notice of its intention to formalise 34-38 (Lot 3) Karinga Road, San Remo as a dog exercise area and remove the dog exercise area designation of Reserve No 47852, Madora Bay. This location would revert to ‘dog-on-lead’. Signage will be installed to reflect the change.

Disclosure of Interest

Nil

Previous Relevant Documentation

G.31/7/14 DOG EXERCISE AND DOG PROHIBITED AREAS

Background

The *Dog Act 1976* provides that Council may, by absolute majority, specify a public place as a dog exercise area (Dog Off Lead). An anomaly has been identified where City officers have included the incorrect description of the location that was proposed as a dog exercise area within San Remo/ Madora Bay.

The current Council resolution provides that Reserve No 47852 “*Karinga Reserve*” bounded by Karinga Road and Guillardon Terrace, San Remo is a dog exercise area. Reserve No 47852 is named as Harry Perry Park (refer to *Attachment 4.2*).

The community has used 34-38 (Lot 3) Karinga Road, San Remo as a dog exercise area, and it has historically been recognised to allow dogs off lead.

It is proposed that:

- Reserve No 47852, Madora Bay named “*Harry Perry Park*” be returned to dog on lead area and no longer be recognised as a dog exercise area.
- A new dog exercise area be advertised at 34-38 (Lot 3) Karinga Road, San Remo indicating Council’s intention to add the site to the list of approved dog exercise areas.

Comment

The local community surrounding 34-38 (Lot 3) Karinga Road San Remo use the site extensively as a dog off lead area. An anomaly in the matching of the common name of the site and Reserve Number. has been identified which is sought to be resolved.

MEAG Comment

This item does not have any impact on the natural environment and therefore has not been referred to Mandurah Environmental Advisory Group for comment.

Consultation

Advertising to be undertaken in accordance with the *Dog Act 1976* and *Local Government Act 1995*.

Statutory Environment

Section 31, 3A of the *Dog Act 1976* provides:

A local government may, by absolute majority as defined in the Local Government Act 1995 section 1.4, specify a public place, or a class of public place, which is under the care, control or management of the local government to be a dog exercise area.

Section 3C provides that at least 28 days before specifying a place to be —

- (a) *a place where dogs are prohibited at all times or at a time specified under subsection (2B); or*
- (b) *a dog exercise area under subsection (3A); or*
- (c) *a rural leashing area under subsection (3B), a local government must give local public notice as defined in the Local Government Act 1995 section 1.7 of its intention to so specify.*

Policy Implications

Nil

Financial Implications

There is a requirement for the installation of dog off lead and on lead signage which can be accommodated within existing budgets.

Risk Analysis

It is important to resolve any confusion about the use of City owned and managed land for dog exercise. Failure to clearly articulate these areas created confusion for the community and Rangers applying legislative requirements.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2020 – 2040 are relevant to this report:

Social:

- Advocate for and facilitate the provision of diverse and environmentally sustainable places and spaces for people to enjoy an inclusive and active lifestyle.
- Promote the importance of a healthy, active lifestyle and the role the natural environment plays in preventative health, within our community.

Conclusion

Dog exercise areas allowing owners to have their dogs off leash are extremely well utilised and contribute to the wellbeing of dogs and their owners. It is important that there is clarity about their permitted use.

NOTE:

- Refer ***Attachment 4.1 Map of Proposed Dog Exercise Area 34-38 (Lot 3) Karinga Road, San Remo.***

Attachment 4.2 Map of Proposed Dog Exercise Area Reserve No 47852 bounded by Karinga Road and Guillardon Terrace, Madora Bay.

RECOMMENDATION

That Council:

- 1) **Approves the commencement of a 28-day public notice period specifying Council's intention to permit dog exercise (off lead) at 34-38 (Lot 3) Karinga Road, San Remo.**
- 2) **Approves the commencement of a 28-day public notice period specifying Council's intention to remove the dog exercise status of Reserve No 47852 and the area be dog on lead.**

Attachment 4.1 – Map of Proposed Dog Exercise Area 34-38 (Lot 3) Karinga Road, San Remo



Attachment 4.2 - Plan of Reserve No 47852 Karinga Road, bounded by Karinga Road and Guillardon Terrace, Madora Bay.



5	SUBJECT:	Variation of Licence – Mandurah Basketball Association Inc.
	DIRECTOR:	Business Services
	MEETING:	Council
	MEETING DATE:	25 July 2023

Summary

The current licence between the City of Mandurah (City) and Mandurah Basketball Association Inc. (MBA) commenced on 14 September 2017 with the initial term of 10 years due to expire on 13 September 2027, and a further term of 10 years. Council is requested to approve a variation to the Licence between the City and MBA to include a new Item (Item 9) in the Schedule for a Licence Fee to be charged annually in line with the City's approved Fees and Charges Schedule at the respective 'sporting & community group' rate, \$1,000 per annum (ex GST) for 2023/24. MBA has not been invoiced for any licence fees to date since the commencement of the licence, however, has continued to pay court hire fees for use of courts.

Disclosure of Interest

N/A

Location

Mandurah Aquatic and Recreation Centre (MARC) – 303 Pinjarra Rd, Mandurah

Previous Relevant Documentation

- G. 10/7/17 11 July 2017 Council approval for a licence with Mandurah Basketball Association for a 10+10 yr term

Background

The Mandurah Basketball Association Inc. (MBA) has been playing at the MARC since 1986 and operating local, Western Australia Basketball League and State Basketball League competitions.

The licence between the City of Mandurah (City) and Mandurah Basketball Association Inc. (MBA) was approved by Council in 2017, however the Council report and the executed licence were silent on whether an annual licence fee was to be incurred.

In order to bring the MBA licence in line with the City's standard leasing guidelines and aligning with other sporting groups on leases or licences, the City proposes to introduce an annual licence fee in line with the City's Fees and Charges Schedule at the sporting and community group rate.

Comment

City officers have consulted with Mandurah Basketball Association Inc. (MBA) regarding the variation to the licence and MBA has agreed to the licence being varied to include a licence fee to be incurred annually in line with the City's approved Fees and Charges Schedule at the respective sporting and group rate. For the 2023/24 Financial Year, the proposed licence fee will be \$1,000 (ex GST).

Internal Consultation

City officers have advised Mandurah Basketball Association Inc. (MBA) regarding the variation to the licence.

Statutory Environment

Local Government Act 1995 - Section 3.58. Disposing of property

Local Government (Functions and General) Regulations 1996

Regulation 30. Dispositions of property excluded from Act s. 3.58

(1) A disposition that is described in this regulation as an exempt disposition is excluded from the application of section 3.58 of the Act.

(2) A disposition of land is an exempt disposition if —

(b) the land is disposed of to a body, whether incorporated or not —

(i) the objects of which are of a charitable, benevolent, religious, cultural, educational, recreational, sporting or other like nature; and

(ii) the members of which are not entitled or permitted to receive any pecuniary profit from the body's transactions;

Land Administration Act 1997

Section 18. Crown land transactions that need Minister's approval

(1) A person must not without authorisation under subsection (7) assign, sell, transfer or otherwise deal with interests in Crown land or create or grant an interest in Crown land.

(2) A person must not without authorisation under subsection (7) —

(a) grant a lease or licence under this Act, or a licence under the Local Government Act 1995, in respect of Crown land in a managed reserve; or

(b) being the holder of such a lease or licence, grant a sublease or sublicence in respect of the whole or any part of that Crown land.

(4) A lessee of Crown land must not without authorisation under subsection (7) sell, transfer or otherwise dispose of the lease in whole or in part.

Policy Implications

Nil.

Financial Implications

Licence fee to be paid by MBA is \$1,000 per annum (ex GST) as per the 2023/24 financial year, subject to change as per the City's Fees & Charges Schedule.

Risk Analysis

The City must seek the relevant consent to the licence variation from the Minister for Lands, the risk to the City being negligible.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2020 – 2040 are relevant to this report:

Social:

- Provide a range of social, recreational and cultural experiences for our residents and visitors to enjoy and take pride in.

Health:

- Provide and facilitate quality community infrastructure that is accessible, and conducive to a healthy, active community.
- Facilitate community health and wellbeing outcomes that target whole of life health from infants to seniors.

Organisational Excellence:

- Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices.

Conclusion

The current licence between the City of Mandurah (City) and Mandurah Basketball Association Inc. (MBA) commenced on 14 September 2017 with the initial term of 10 years due to expire on 13 September 2027, and a further term of 10 years. Council is requested to approve a variation to the Licence between the City and MBA to include a new Item (Item 9) in the Schedule for a Licence Fee to be charged annually in line with the City's approved Fees and Charges Schedule at the respective 'sporting & community group' rate, currently \$1,000 per annum (ex GST) for 2023/24. MBA has not been invoiced for any licence fees to date since the commencement of the licence, however, have paid fees for hire of the courts. For the 2022/2023 financial year, MBA were charged \$194,138 and \$20,845 for court hire at the MARC and Halls Head Recreation Centre respectively.

RECOMMENDATION

That Council:

- 1. Approves the variation of a licence between the City of Mandurah and Mandurah Basketball Association Inc. that commenced 14 September 2017, on the following terms:**
 - 1. Annual licence fee in line with the City's Fees & Charges Schedule sporting and community group rate, currently \$1,000 per annum (ex GST) for 2023/24; and**
 - 2. Subject to the Minister for Lands s18 of the *Land Administration Act 1997* consent**
- 2. Authorises the Chief Executive Officer to finalise the conditions of the licence variation.**

6	SUBJECT:	Lease – Mandurah Houseboats – Reserve 46854 (Lots 4630 & 4740 Dolphin Drive, Mandurah)
	DIRECTOR:	Business Services
	MEETING:	Council
	MEETING DATE:	25 July 2023

Summary

Council is requested to approve a lease over an 80m² portion of land on Reserve 46854 (Lot 4740 (No. 13) Dolphin Drive, Mandurah) and a 1035m² portion of seabed of Reserve 46854 (Lots 4630 Dolphin Drive, Mandurah) to Ramms Pty Ltd as trustee for The Hill Family Trust trading as Mandurah Houseboats (Mandurah Houseboats).

The proposed lease is for an initial term of five (5) years with a further option term of five (5) years and an annual gross rent of \$24,700 per annum (exclusive of GST) in line with the recent market valuation report, with annual CPI increases and a market rent review upon the further term. The proposed lease is subject to a 14-day public notice period of advertising and no submissions being received, the Minister for Lands' consent and the Department of Transport's consent.

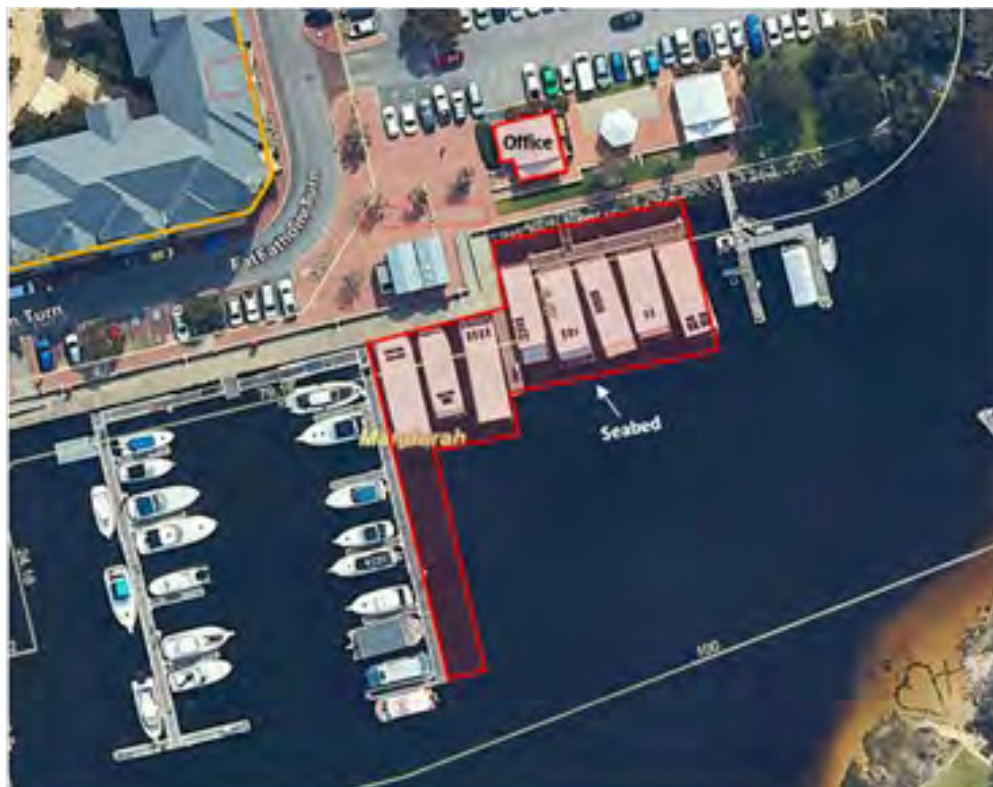
Disclosure of Interest

Nil.

Location

Mandurah Houseboats Office - Reserve 46854 - Lot 4740 (No. 13) Dolphin Drive, Mandurah

Seabed (including jetties and improvements) - Reserve 46854 - Lot 4630 Dolphin Drive, Mandurah



Previous Relevant Documentation

- G. 12/2/14 18 February 2014 Council approved assignment of Lease from Cole Family Trust to Ramms Pty Ltd
- G. 32/08/08 19 August 2008 Council approved a variation to the seabed lease area and approved a 2-year extension to the Lease
- G.43/01/07 23 January 2007 Council approved assignment of Lease to the Cole Family Trust and approved a rent review and variation to lease area.

Background

The lease between the City of Mandurah (City) and Mandurah Houseboats is due to expire on 31 July 2023. The lease is for an 80m² portion of land at Reserve 46854 (Lots 4740 Dolphin Drive, Mandurah) plus a 1035m² portion of seabed of Reserve 46854 (Lot 4630 Dolphin Drive, Mandurah).

The leased portion of land has been used as the Mandurah Houseboats office since 2002. The lease was assigned to Ramms Pty Ltd as trustee for the Hill Family Trust on 7 March 2014 from Christopher Robert Cole and Noeleen Joy Cole as trustees for the CR & NJ Cole Family Trust No. 2 (trading as Mandurah Dolphin Houseboats).

Last financial year, Mandurah Houseboats' lease generated an annual net rent of \$20,028.76 (exclusive of GST) plus \$3,239.20 (exclusive of GST) towards variable outgoings.

Comment

City officers have consulted with Mandurah Houseboats regarding the new lease proposal and Mandurah Houseboats has agreed to the proposed terms of the lease as outlined below:

Clauses	Proposed lease
Tenant	Ramms Pty Ltd as trustee for The Hill Family Trust (ACN 167 569 002) trading as Mandurah Houseboats (ABN 54 110 355 428)
Term & Further Term(s)	5+5 years
Commencement & Expiry	1 August 2023 – 31 July 2033
Rent methodology	Commercial
Gross Rent	Market Valuation Report undertaken by independent valuer - \$24,700 per annum (exclusive of GST)
Rent review	CPI annually with Market Rent Review upon further term
Area	Land: 80m ² Seabed: 1035m ²
Permitted purpose	Land for the purpose of office administration for houseboat hire and sales. Seabed lease for the purpose of mooring vessels for hire and sullage pumping, excluding pen hire arrangements.
Building maintenance	Tenant responsible for all maintenance responsibilities and associated costs, including capital and structural in nature.

Seabed maintenance	Tenant responsible for all maintenance and associated costs with the seabed, jetty, sullage pump (disposal costs), and other seabed improvements.
Jetty maintenance	Tenant is responsible for maintaining their own private jetty (Jetty No. 3277) and the City's jetty (Jetty No. LM2423) which they have exclusive use of.
Local government rates	Tenant on-charged accordingly
Public liability insurance	Tenant must hold/maintain - minimum of \$20 million
Building insurance	Tenant must hold/maintain
Workers comp insurance etc.	Tenant must hold/maintain
Surety	Cash bond or bank guarantee at 25% of annual rent

Internal Consultation

Officers have consulted with the Marina team.

Statutory Environment

Local Government Act 1995

Section 3.58. *Disposing of property*

- (1) *In this section —*
dispose includes to sell, lease, or otherwise dispose of, whether absolutely or not;
property includes the whole or any part of the interest of a local government in property, but does not include money.
- (2) *Except as stated in this section, a local government can only dispose of property to —*
 - (a) *the highest bidder at public auction; or*
 - (b) *the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.*
- (3) *A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —*
 - (a) *it gives local public notice of the proposed disposition —*
 - (i) *describing the property concerned; and*
 - (ii) *giving details of the proposed disposition; and*
 - (iii) *inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;**and*
 - (b) *it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.*
 - (4) *The details of a proposed disposition that are required by subsection (3)(a)(ii) include —*
 - (a) *the names of all other parties concerned; and*
 - (b) *the consideration to be received by the local government for the disposition; and*
 - (c) *the market value of the disposition —*
 - (i) *as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or*
 - (ii) *as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.*

Land Administration Act 1997

Section 18 . Crown land transactions that need Minister's approval

- (1) A person must not without authorisation under subsection (7) assign, sell, transfer or otherwise deal with interests in Crown land or create or grant an interest in Crown land.
- (2) A person must not without authorisation under subsection (7) —
 - (a) grant a lease or licence under this Act, or a licence under the Local Government Act 1995 , in respect of Crown land in a managed reserve; or
 - (b) being the holder of such a lease or licence, grant a sublease or sublicense in respect of the whole or any part of that Crown land.
- (4) A lessee of Crown land must not without authorisation under subsection (7) sell, transfer or otherwise dispose of the lease in whole or in part.

Jetties Act 1926

Section 7 . Power to grant licences

- (1) The chief executive officer may grant a licence on such terms and conditions as he thinks fit to any person for the erection or construction of a jetty or for the maintenance and use of any jetty.
- (2) The chief executive officer may by instrument in writing signed by him delegate to an officer the power conferred on him by subsection (1).
- (3) Where the erection or construction of a jetty is required to be approved under the Swan and Canning Rivers Management Act 2006 section 70, or under the Metropolitan Region Scheme or the Swan Valley Planning Scheme as those terms are defined in the Planning and Development Act 2005 , a licence shall not be granted under this section —
 - (a) unless that approval has been granted; or
 - (b) on any term or condition that is contrary to or inconsistent with an approval so granted.
- (4) If an approval referred to in subsection (3) has been granted for the erection or construction of a jetty, a licence shall not be refused under this section but may be granted, in accordance with subsection (3)(b), subject to compliance with any condition.

Policy Implications

Nil.

Financial Implications

All associated lease costs to be borne by Mandurah Houseboats including but not limited to:

• Gross Rent	\$24,700 per annum (exclusive of GST)
• Administration fee	\$893.64 (exclusive of GST)
• Council report fee	\$582.95 (exclusive of GST)
• Public notice advertising costs	Charged at cost
• Legal fees	Charged at cost by the City's solicitors
• Valuation report	Charged at cost by the valuer

Risk Analysis

Council must adhere to the legislative requirements under s3.58 LGA and consider submissions during the public advertising period, as well as obtaining the relevant consents from the Minister for Lands and Department of Transport.

Risk to the City is negligible as all financial, maintenance and insurance obligations are to be borne and maintained by the tenant. The tenant has demonstrated to be a financially dependable tenant, having previously paid all payments due in a timely manner.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2020 – 2040 are relevant to this report:

Economic:

- Promote and foster investment aimed at stimulating sustainable economic growth.
- Facilitate and advocate for sustainable local job creation, and industry growth and diversification.

Social:

- Promote a positive identity and image of Mandurah based on its unique lifestyle offering.

Health:

- Promote the importance of healthy choices, an active lifestyle and the role the natural environment plays in achieving health outcomes.

Conclusion

Council is requested to approve a lease over an 80m² portion of land on Reserve 46854 (Lot 4740 (No. 13) Dolphin Drive, Mandurah) and a 1035m² portion of seabed of Reserve 46854 (Lots 4630 Dolphin Drive, Mandurah) to Ramms Pty Ltd as trustee for The Hill Family Trust trading as Mandurah Houseboats (Mandurah Houseboats). The proposed lease is for an initial term of five (5) years with a further option term of five (5) years and an annual gross rent of \$24,700 per annum (exclusive of GST).

RECOMMENDATION

That Council:

1. Approves the disposal of a lease for 80m² portion of land of Reserve 46854 (Lot 4740 (No. 13) Dolphin Drive, Mandurah) and a 1,035m² portion of seabed of Reserve 46854 (Lots 4630 Dolphin Drive, Mandurah) to Ramms Pty Ltd as trustee for The Hill Family Trust trading as Mandurah Houseboats on the following terms:
 1. For a term of five (5) years with an option for a further term of five (5) years.
 2. Annual gross rent in line with the market valuation report, being \$24,700 per annum (exclusive of GST).
 3. Annual CPI rent increases and Market Rent Review upon further term.
 4. All legal costs associated with the preparation of the lease are to be borne by the lessee.
 5. Subject to the City satisfying s3.58 of the *Local Government Act 1995* public notice requirements.
 6. Subject to the Minister for Lands s18 of the *Land Administration Act 1997* consent.
 7. Subject to the Department of Transport's s7 of the *Jetties Act 1926* consent.
2. Authorises the Chief Executive Officer to finalise the conditions of the lease agreement.

7	SUBJECT:	Commencing Review of Local Laws
	DIRECTOR:	Business Services
	MEETING:	Council
	MEETING DATE:	25 July 2023

Summary

In accordance with Section 3.16 of the *Local Government Act 1995* (the Act) a periodic review of all local laws is to be undertaken within a period of 8 years from the date the local law commenced (Section 3.16 review). The City of Mandurah (the City) has recently undertaken a review of the local laws to determine the priorities for review. The City's is now recommending that the Section 3.16 review commence on the *City of Mandurah Waste Management Local Law 2010* (Waste Management Local Law)¹ and the *City of Mandurah Animals, Environment and Nuisance Local Law 2010* (Animals, Environment and Nuisance Local Law)².

In accordance with the Act, the City must give local public notice of the proposed review for a period of at least 6 weeks. Following this period, a report will be prepared incorporating all submissions for consideration by Council. Council will then have an opportunity to consider the report and determine whether or not the above two local laws should be repealed or amended.

It is envisaged that a report on the Section 3.16 review will be presented to Council in November 2023.

Council is requested to resolve that the Waste Management Local Law and Animals, Environment and Nuisance Local Law undergo review and that they are advertised in accordance with Section 3.16 (2) of the Act.

Disclosure of Interest

Nil

Previous Relevant Documentation

Waste Management Local Law

• G.30/6/12	26 June 2012	2012 Local Law, final adoption.
• G.60/1/12	31 January 2012	Amendment Local Law, proposed.
• G.22/1/11	25 January 2011	2010 Local Law, final.
• G.54/4/10	27 April 2010	2010 Local Law, proposed.

Animals, Environment & Nuisance Local Law

• G.13/3/20	24 March 2020	2020 Local Law, final adoption.
• G.20/8/19	27 August 2019	Amendment Local Law, proposed.
• G.19/5/19	28 May 2019	2019 Local Law, final.
• G.11/12/18	18 December 2018	Amendment Local Law, proposed.
• G.34/2/11	22 February 2011	2010 Local Law, final.
• G.33/9/10	28 September 2010	2010 Local Law, proposed.

Background

¹ <https://www.mandurah.wa.gov.au/-/media/files/com/downloads/council/governance/local-laws/current-local-laws/waste-management-local-law-2010.pdf>

² <https://www.mandurah.wa.gov.au/-/media/files/com/downloads/council/governance/local-laws/current-local-laws/animals-environment-and-nuisance-local-law-2010.pdf>

The principle Waste Management Local Law was adopted by Council at its meeting on 25 January 2011 and the principle Animals, Environment and Nuisance Local Law was adopted by Council at its meeting on 22 February 2011. The Waste Management and Animals, Environment and Nuisance local laws were prepared over eight years ago. As there has not been a review in accordance with Section 3.16 of the Act, review of these local laws is now overdue.

Comment

Local Law Process

The process for reviewing local laws under section 3.16 (2) of the Act requires local public notice to be given stating that –

- (a) The local government proposes to review the local law;
- (b) A copy may be inspected or obtained; and
- (c) Submissions about the local law may be made (before a day to be specified in the notice), being not less than 6 weeks after the notice is given.

During the public consultation phase of the review, the relevant City officers and any appropriate external groups will be consulted in relation to any issues with the City's current local laws. In addition, the Elected Members will be invited to participate in a workshop.

After the last day for submissions, the City officers must consider any submissions received and prepare a report for Council to determine (by absolute majority) whether it considers that the local law should be repealed or amended (Section 3.16 (3) & (4) of the Act).

Following the Section 3.16 review, a report will be prepared based on the feedback for Council's consideration. Based on the internal consultation to date it is envisaged that amendments to the local laws will be required and therefore it is expected that drafts of each local law will be presented to Council during this time.

Determining priorities for the Section 3.16 Review

The City's local laws and date of adoption is set out in the table below:

<i>Current Local Laws</i>	<i>Adoption of Principle Local Law</i>
Waste Local Management Local Law	2010
Animals, Environment & Nuisance Local Law	2010
Bush Fire Brigades Local Law	2010
Cemeteries Local Law	2010
Dog Local Law	2010
Health Local Law (Awaiting governing law legislative amendments)	1998
Jetties, Waterways & Marina	2010
Fencing Local Law	2015
Parking & Parking Facilities	2015
Local Government Property & Public Places	2016
Standing Orders Local Law	2016
Cat Local Law	2019

In determining the order of priority, consultation with City officers has been undertaken and consideration was given to external factors including changes or proposed changes in legislation, matters of urgency, data from historic monitoring of local laws, risks to the community and impact to the City which includes financial, reputational, and legislative compliance.

Through this assessment process, City officers have selected Waste Management Local Law and Animals, Environment and Nuisance Local Law as the first priorities due to both local laws likely requiring several

amendments. In addition, within the Waste Management Local Law there are clauses which are obsolete, and there is a Waste Management Model Local Law drafted by legal advisors at Western Australian Local Government Association (WALGA) that meets the standards required by Parliament and satisfies the current needs of the City and its community. The Animals, Environment and Nuisance Local Law requires amendment to ensure it is suitable for the purpose intended and consistent with other local government local laws. Both local laws impact the health and safety of the community.

The WALGA Model Local Laws will form the basis of the redrafting of any new local law, should Council determine to amend or replace a section of the current local law. The benefit of using the Model Local Laws (Models) as the base to formulate the City's local laws is that the Models have been researched and worded to address contemporary issues faced by Western Australian local governments. The Models have also been vetted by WALGA's legal advisors, having considered advice from the Department of Local Government, Sport and Cultural Industries (the Department) and the Parliamentary Joint Standing Committee on Delegated Legislation.

Local Government Reform

Consideration has also been given to the Local Government Reform (the Reform). The Reform proposes to amend the timeframe for review of the local laws from 8 to 15 years and any local law not reviewed within this time would lapse and be automatically removed.

Following consultation with the Department, the City has been advised that regardless of the proposed reforms, the reviews must be conducted. The potential development of a new suite of model local laws to assist in streamlining local laws may not be available for a number of years therefore the City officers are satisfied this does not impact the City. Should the proposed reforms become law, the City officers may choose to expedite the commencement of the Section 3.16 review process for the remaining overdue local laws.

It is unknown at this stage whether this proposal will go ahead although the City has been advised by the Department this is likely. While the City has a heightened awareness of this, WALGA has advised that the sector will be consulted and given adequate time before the industry will be impacted.

Consultation

In accordance with Section 3.16(2) of the *Local Government Act 1995*, if adopted by Council, local public notice will appear inviting public comment.

The City will also invite all relevant stakeholders of its intention to undertake the review and invite their comments.

Statutory Environment

Local Government Act 1995

Section 3.16 - Periodic Review of Local Laws:

- (1) Within a period of 8 years from the day when a local law commenced or a report of a review of the local law was accepted under this section, as the case requires, a local government is to carry out a review of the local law to determine whether or not it considers that it should be repealed or amended.*
- (2) The local government is to give local public notice stating that —*
 - (a) the local government proposes to review the local law; and*
 - (b) a copy of the local law may be inspected or obtained at any place specified in the notice; and*
 - (c) submissions about the local law may be made to the local government before a day to be specified in the notice, being a day that is not less than 6 weeks after the notice is given.*

- (3) *After the last day for submissions, the local government is to consider any submissions made and cause a report of the review to be prepared and submitted to its council.*
- (4) *When its council has considered the report, the local government may determine (absolute majority required) whether or not it considers that the local law should be repealed or amended.*

Policy Implications

Nil.

Financial Implications

A budget of \$20,000 has been allocated for the local law reviews. Whilst the majority of drafting will be undertaken by Governance Services, the City will incur legal fees for final review of the draft, public advertising costs and publishing in the Government Gazette.

Risk Analysis

The proposed review will ensure legal compliance with the Act and administrative law principles.

In addition, the review of the local laws is a risk analysis tool to consider whether amendment is required to prevent risk to reputation, health and the environment. It will improve efficiency, without creating undue or unacceptable risk to the City.

Strategic Implications

The following strategy from the City of Mandurah Strategic Community Plan 2020 – 2040 is relevant to this report:

Organisational Excellence:

Deliver excellent governance and financial management

Conclusion

As is required by Section 3.16(1) of the Act, Council is required to determine to undertake a review of the *City of Mandurah Waste Management Local Law 2010* and *City of Mandurah Animals, Environment and Nuisance Local Law 2010*.

Council is also requested to approve advertising of the review of the above Local Laws. A report on the outcomes of the review process will be presented to Council following the six-week advertising period.

RECOMMENDATION

That Council:

- 1. Determines to undertake a review of the City of Mandurah Waste Management Local Law 2010;**
- 2. Determines to undertake a review of the City of Mandurah Animals, Environment and Nuisance Local Law 2010;**
- 3. Determines that the City undertakes advertising of the City of Mandurah Waste Management Local Law 2010 in accordance with section 3.16(2) of the *Local Government Act 1995*;**
- 4. Determines that the City undertakes advertising of the City of Mandurah Animals, Environment and Nuisance Local Law 2010 in accordance with section 3.16(2) of the *Local Government Act 1995*; and**

- 5. Notes that the City will commence public consultation and submissions will be presented to Council in November 2023.**

8	SUBJECT:	Elected Member Policy Reviews
	DIRECTOR:	Business Services
	MEETING:	Council
	MEETING DATE:	25 July 2023

Summary

As part of the ongoing improvement to the Elected Member Policy suite, Council is requested to:

- Adopt minor revisions to the Caretaker Period Policy GVN 06 (refer Attachment 8.2);
- Rescind the Public Statements by Councillors and Chief Executive Officer Policy POL-CMR 10 (Attachment 8.4) and the Media and Public Statement Policy POL-CMR 03 (Attachment 8.5); and
- Adopt the newly drafted Elected Members Media and Communications Policy POL-CMR 11 (Attachment 8.3).

Disclosure of Interest

Nil

Previous Relevant Documentation

• G.7/7/21	27 July 2021	Caretaker Period Policy Review
• G.11/2/21	23 February 2021	Code of Conduct and CEO Standards
• G.17/8/19	27 August 2019	Adoption of a Caretaker Period Policy
• G.19/6/19	11 June 2019	Review of Policy Manual

Background

Council adopted a Caretaker Period Policy prior to the 2019 Local Government Ordinary Election. Council subsequently adopted amendments to the City's Caretaker Period Policy prior to the 2021 Local Government Ordinary Election.

Council adopted the Public Statements Councillors and Chief Executive Officer Policy POL-CMR 10 on 25 July 2017 and the Media and Public Statement Policy POL-CMR 03 on 28 February 2012. Minor amendments to both policies were adopted by Council on 11 June 2019.

The amended Caretaker Policy and the newly developed Elected Members Media and Communications Policy were drafted utilising the Western Australian Local Government Association (WALGA) template policies and feedback from Elected Members.

Comment

Caretaker Period Policy GVN 06

The City of Mandurah (the City) is committed to ensuring that the local government election process is undertaken in a manner that is transparent, accountable and supports a high standard of integrity and is publicly perceived as such. During local government election periods, there can be additional public scrutiny and added political considerations as matters are brought before Council. The community has a right to expect that Council decisions are made in their best interests; that the City conducts its business in a transparent and accountable manner; and that elections are ethical, fair and equitable.

Restrictions on local government decisions and activities during a caretaker period can prevent actual or perceived advantage or disadvantage to a candidate that may arise from local government decisions, activities or use of public resources.

At present there is no statutory obligation under the *Local Government Act 1995* (the Act) for a local government to implement a Caretaker policy. However, as part of the Local Government Reform, the Local Government Amendment Act 2023, incorporates a number of amendments to electoral reform, including the requirement for a caretaker period to take effect for the 2025 Local Government Ordinary Election.

The Local Government Amendment Regulations (No.2) 2023 (Amendment Regulations) were gazetted on 30 June 2023. These Regulations will amend the *Local Government (Functions and General) Regulations 1996* to define a 'significant act' to set out what the restrictions are during the caretaker period. The Amendment Regulations impose increased restrictions on what a local government can carry out during the caretaker period, however, will not take effect until 2025 Local Government Ordinary Election.

For the purposes of the current review of Caretaker Policy ahead of the 2023 Local Government Election, it is recommended that a number of minor amendments be incorporated. Noting that a full review of the Caretaker Policy will be required in 2025, to align with the Amendment Regulations.

The proposed amendments to the Caretaker Period Policy (refer Attachment 8.1 displaying tracked changes for convenience) and the proposed version for adoption (refer to Attachment 8.2) are summarised in the table below:

Current Policy	Proposed amendments
Caretaker Period definition: The period of time prior to an Election Day, specifically being the period from the close of nominations (37 days prior to the Election Day in accordance with s.4.49(a) of the Act) until 6.00pm on Election Day.	Amend the definition to align with the Amendment Act. Caretaker Period means a period that: (a) begins at the close of nominations (as defined in section 4.49(a) of the Act) for the relevant election; and (b) ends – i. on the day after the day on which the returning officer declares the result of the relevant election under section 4.77 of the Act; or ii. if section 4.57(1) of the Act applies to the relevant election – on the day after the day on which the close of nominations falls; or iii. if section 4.58(1) of the Act applies to the relevant election – on the day after the day on which the candidate dies.
Major Policy Decision refers to any: a. Decisions relating to employment, remuneration or termination of the Chief Executive Officer or any other designated Senior Officer, other than a decision to appoint an Acting Chief Executive Officer; b. Decisions relating to the City of Mandurah entering into a sponsorship, unless the Council resolved “in principle” support for the sponsorship prior to the Caretaker Period taking effect and sufficient funds are allocated in the Annual Budget;	Amend Major Policy Decisions to Significant Acts. Significant Act refers to: a. entering into, or renewing or terminating, the contract of employment of the CEO or of a senior employee; <u>Comment: minor amendment to language.</u> b. decisions relating to the City of Mandurah entering into a sponsorship contract or agreement. <u>Comment: minor amendment to include agreement</u>

c. Decisions that commit the City of Mandurah to significant actions which might be brought about through a Notice of Motion by an Elected Member; d. Decisions that adopt a new policy or service, or significantly amends an existing policy or service, unless the decision is necessary to comply with legislation; e. Decisions that commit the City to unbudgeted expenditure or actions that are significant to the operations or strategic objectives of the City and may have significant impact on the City of Mandurah and community; f. Reports requested or initiated by an Elected Member, Candidate, or member of the public, may be perceived within the general community as an electoral issue and has the potential to call into question whether decisions are soundly based and in the best interests of the community.	<u>c – f no change:</u> c. decisions that commit the City of Mandurah to significant actions which might be brought about through a Notice of Motion by an Elected Member; d. decisions that adopt a new policy or service, or significantly amends an existing policy or service, unless the decision is necessary to comply with legislation; e. decisions that commit the City to unbudgeted expenditure or actions that are significant to the operations or strategic objectives of the City and may have significant impact on the City of Mandurah and community; f. reports requested or initiated by an Elected Member, Candidate, or member of the public, may be perceived within the general community as an electoral issue and has the potential to call into question whether decisions are soundly based and in the best interests of the community; <u>g – j are proposed to be included to align with the Amendment Regulations.:</u> g. entering into a major land transaction; h. entering into a land transaction that is preparatory to entry into a major land transaction; i. commencing a major trading undertaking; j. making a local law (including making a local law to amend or repeal a local law).
Decisions made prior to caretaker period	To provide clarity, the Policy has been amended to state that City may carry out a Significant Act during the Caretaker Period if the decision was made prior to the Caretaker Period. Recommend the removal of the limitations of announcements during caretaker period, as this is addressed under 5.1 of the Policy.
Definitions	Inclusion of the following definitions: • Emergency definition has been included and expanded. • Land Transaction; has the meaning given in section 3.59(1) of the Act. • Major Land Transaction; has the meaning given in section 3.59(1) of the Act. • Major Trading Undertaking; has the meaning given in section 3.59(1) of the Act. • Senior Employees; means a senior employee under section 5.37 of the Act

Elected Members Media and Communications Policy POL-CMR 11

The Elected Members Media and Communication Policy (Attachment 8.3) establishes protocols for the effective management of media and communications for Elected Members in accordance with the Act, *Local Government (Model Code of Conduct) Regulations* (Regulations) and City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates (Code of Conduct).

The newly drafted Elected Members Media and Communication Policy, incorporates the following key requirements:

- Role of official spokesperson in accordance with the Act, the use of Mayoral and Elected Member Social Media Accounts and media liaison;
- Communications by Elected Members in accordance with the Code of Conduct;
- Public Statements by Elected Members in accordance with the Code of Conduct; and
- Record keeping responsibilities in accordance with the *State Records Act 2000* and *Freedom of Information Act 1992*.

In adopting the Elected Members Media and Communications, Council is requested to rescind the Public Statements by Councillors and Chief Executive Officer Policy POL-CMR 10 (Attachment 8.4) and the Media and Public Statement Policy POL-CMR 03 (Attachment 8.5).

It is important to note that this Policy applies to Elected Members whether they are making statements in their role as a Elected Member or in their personal capacity. As the Policy outlines, there is always a risk that personal or private communications may be shared or become public at some point in the future. Elected Members should ensure that their personal or private communications do not breach the requirements of this Policy, the Code of Conduct and the Regulations.

This Policy is also underpinned by the City of Mandurah Elected Member Social Media Guideline. The Guideline is designed to assist Elected Members in understanding the risks of social media, obligations when using social media and guidance on how to best manage different scenarios when using social media in carrying out their official Council role and for personal use.

Consultation

Department of Local Government, Sport and Cultural Industries

Statutory Environment

- *Local Government Act 1995*;
- *Local Government (Elections) Regulations 1997*;
- *Local Government (Constitution) Regulations 1998*;
- *Local Government (Model Code of Conduct) Regulations 2021*
- Local Government Amendment Act
- Local Government Regulations Amendment Regulations (No.2) 2023

Local Government Act 1995:

2.8. *Role of mayor or president*

- (1) The mayor or president —
 - (a) presides at meetings in accordance with this Act; and
 - (b) provides leadership and guidance to the community in the district; and
 - (c) carries out civic and ceremonial duties on behalf of the local government; and
 - (d) speaks on behalf of the local government; and

- (e) performs such other functions as are given to the mayor or president by this Act or any other written law; and
- (f) liaises with the CEO on the local government's affairs and the performance of its functions.

2.10. Role of councillors

A councillor —

- (a) represents the interests of electors, ratepayers and residents of the district; and
- (b) provides leadership and guidance to the community in the district; and
- (c) facilitates communication between the community and the council; and
- (d) participates in the local government's decision-making processes at council and committee meetings; and
- (e) performs such other functions as are given to a councillor by this Act or any other written law.

Policy Implications

Code of Conduct for City Employees

Code of Conduct for Elected Members, Committee Members and Candidates

City of Mandurah Standing Orders Local Law 2016

Financial Implications

Nil

Risk Analysis

The proposed amendments to the Policy will assist to mitigate risks associated with the election which may negatively impact the public's perception and the reputation of the City.

Strategic Implications

The following strategy from the City of Mandurah Strategic Community Plan 2020 – 2040 is relevant to this report:

Organisational Excellence:

- Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices, governance, risk and financial management.

Conclusion

The proposed amendments to the Caretaker Period Policy GVN 06 (Attachment 8.2) and the Elected Members Media and Communication Policy POL-CMR 11 are presented for consideration and adoption.

Refer

Attachment 8.1	Caretaker Period Policy GVN 06 (tracked change)
Attachment 8.2	Caretaker Period Policy GVN 06 (amended)
Attachment 8.3	Elected Members Media and Communications Policy POL-CMR 11 (new)
Attachment 8.4	Public Statements by Councillors and Chief Executive Officer Policy POL-CMR 10 (rescinded)
Attachment 8.5	Media and Public Statement Policy POL-CMR 03 (rescinded)

RECOMMENDATION

That Council:

- 1. Adopts the revised Caretaker Period Policy POL- GVN 06 as per Attachment 8.2.**
- 2. Rescinds the Public Statements by Councillors and Chief Executive Officer Policy POL-CMR 10 as per Attachment 8.4 and Media and Public Statement Policy POL-CMR 03 as per Attachment 8.5**
- 3. Adopts the Elected Members Media and Communications Policy POL-CMR 11 as per attachment 8.3.**

Caretaker Period Policy

POL-GVN 06



Objective

The City of Mandurah (the City) is committed to ensuring that local government elections are undertaken in a manner that is transparent, open and supports a high standard of integrity.

The Caretaker Period Policy (the Policy) establishes protocols to guide the conduct of Elected Members, Candidates and City employees during the Caretaker Period in the lead up to Election Day.

The primary objective of this Policy is to:

- Support appropriate decision making to avoid the City making ~~Major Policy Decisions~~ decisions regarding Significant Acts prior to an election that would bind an incoming Council;
- Prevent the use of public resources for election purposes in ways that could be seen to be advantageous to, or promoting Candidates seeking election; and
- Ensure that the City's employees act impartially in relation to Candidates.

Statement

Caretaker Period

The Caretaker Period, for local government elections, means a period that:

- (a) begins -takes effect at the period of time from close of nominations being 37 days prior to the Election Day in accordance with (as defined in section 4.49(a) of the Local Government Act 1995 (the Act), for the relevant election; and
- (b) ends –
 - i. -on the day after the day on which the returning officer declares the result of the relevant election under section 4.77 of the Act; or
 - ii. if section 4.57(1) of the Act applies to the relevant election – on the day after the day on which the close of nominations falls; or
 - iii. if section 4.58(1) of the Act applies to the relevant election – on the day after the day on which the candidate dies, until 6pm on Election Day.

Noting that the prohibition on misuse of Local Government Resources for electoral purposes applies at all times and is not only applicable to a Caretaker Period.

Applicability

This Policy applies to all Elected Members, Candidates and City employees during a Caretaker Period with respect to:

- a. Decisions that are made by the Council;
- b. Media and promotional materials;
- c. Use of the City's resources, access to the City's information and support;
- d. Attendance and participation at events and functions; and
- e. Employee engagement with candidates.

Prior to the election period commencing, the Chief Executive Officer (CEO) will make Elected Members and City employees aware of this Policy.

Candidates are provided with a copy of this Policy at the time of their nomination for election.

1. Decision making by Council

1.1 Significant Acts

This Policy supports appropriate decision making by the City by restricting certain decisions during Caretaker Period referred to in the Definitions as Significant Acts.

It is important to note that Significant Acts do not include any decision necessary in response to an Emergency.

1.1.1.2 Scheduling consideration of ~~Major Policy Decisions~~ Significant Acts

During a Caretaker Period, unless Prevailing Circumstances apply, the CEO will reasonably ensure that:

- a. Council or Committee Agendas, do not include reports that constitute Significant Acts; and
- b. Elected Member Workshops, do not list for discussions matters that relate to ~~Major Policy Decisions~~ Significant acts.

Refer to definitions for Major Policy Decision Significant Acts.

The CEO should reasonably ensure that decisions are either:

- a. Considered by Council prior to the Caretaker Period commencing; or
- b. Scheduled for determination by the incoming Council.

1.2.1.3 Prevailing Circumstances

In some circumstances, the CEO may permit a matter defined as a ~~Major Policy Decision~~ Significant Act to be submitted to the Council during the Caretaker Period. The CEO is to have regard to a number of circumstances, including but not limited to matters where:

- a. the urgency of the issue is such that it cannot wait until after the election;
- b. the process has substantially commenced and / or approvals are in place;
- c. the possibility of legal and/or financial repercussions if a decision is deferred;
- d. the possibility of legal repercussions relating to planning applications; or
- e. the best interests of the City and community for the decision to be made as soon as possible.

Where the CEO determines that Prevailing Circumstances apply, the report to Council will include a statement outlining the reasons.

1.3.1.4 Decisions made prior to Caretaker Period

This Policy only applies to actual decisions made during a Caretaker Period, not the announcement of decisions made prior to the Caretaker Period. Whilst announcements of earlier decisions may be made during a Caretaker Period, as far as practicable, any such announcements should be made before the Caretaker Period begins. The City may carry out a Significant Act during the Caretaker Period if the decision was made prior to the Caretaker Period.

2. City of Mandurah Code of Conduct

Elected Members and Candidates must comply with the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates (Code of Conduct).

2.1 General Principles

The Code of Conduct requires Elected Members and Candidates to adhere to, promote and support the General Principles that relate to Personal Integrity and Relationships with Others.

Personal Integrity outlines specific personal integrity principles, including the need to:

- a. act with reasonable care and diligence;
- b. act with honesty and integrity;
- c. act lawfully;
- d. identify and appropriately manage any conflict of interest; and
- e. avoid damage to the reputation of the local government.

Relationships with Others outlines principles including the need to treat others with respect, courtesy and fairness; and respect and value diversity in the community.

2.2 Behaviours

Elected Members and Candidates must also demonstrate the expected Behaviours as set out within the Code of Conduct relating to Personal Integrity, Relationships with Others and Attendance at Committee or Council Meetings.

Personal Integrity behaviours ensure that social media and other forms of communication comply with the Code of Conduct and must only publish material that is factually correct.

Relationships with Others behaviours include the requirement to:

- a. deal with the media in a positive and appropriate manner;
- b. not use offensive or derogatory language when referring to another person;
- c. not disparage the character of another council member, committee member, candidate or local government employee in connection with the performance of their official duties; and
- d. not impute dishonest or unethical motives to another council member, committee member, candidate or local government employee in connection with the performance of their official duties.

Council and Committee Meetings outlines the behaviours when attending a council or committee meeting, this includes that a council member, committee member or candidate must not:

- a. act in an abusive or threatening manner towards another person;
- b. repeatedly disrupt the meeting; or
- c. make a statement that they know, or could reasonably be expected to know, is false or misleading.

2.3 Relationships with Employees

Division 4 of the Code of Conduct also applies to Elected Members, Committee Members and Candidates relationships with employees. The Code of Conduct states that Elected Members, Committee Members and Candidates must not:

- a. Direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or act in an abusive or threatening manner towards a local government employee.
- b. When attending a Committee or Council Meeting or event, make a statement (orally or in writing) that a local government employee is incompetent or dishonest; or use an offensive or objectionable expression when referring to a local government employee.

This Policy must be read in conjunction with Code of Conduct.

3. Caretaker Period Protocols – Elected Members

This section applies to all Elected Members:

3.1 Media and Publicity

Elected Members should avoid using their position as an elected representative to gain media attention in support of their or any candidate's election campaign.

All Elected Members requests for media advice or assistance, will be referred to the CEO or delegate for review.

3.2 Social Media

Elected Members must not provide any responses to posts, statements or questions on the City's social media pages, in relation to their own candidacy or the candidacy of another person.

In accordance with the Code of Conduct, Elected Members and Candidates must ensure that their use of social media and other forms of communication complies and must only publish material that is factually correct.

3.3 Use of Local Government Resources

Elected Members must ensure that Local Governance Resources are only used for purposes associated with their role as an Elected Member, in accordance with section 2.10 of the Act.

Elected Members are prohibited from using any Local Government Resources at any time for any election campaign purposes, either in support of their own candidacy or the candidacy of another person.

An Elected Member who uses City resources either directly or indirectly for the purpose of persuading electors to vote in a particular way is in breach of regulation 17 of the *Local Government (Model Code of Conduct) Regulations 2021*.

This prohibition on misuse of Local Government Resources for electoral purposes applies at all times and is not only applicable to a Caretaker Period.

3.4 Access to information

Elected Members must not use or access City information for the purpose of gaining electoral advantage or disadvantage relevant to their candidacy or any other person's candidacy.

Elected Members nominating for re-election, may access information and assistance regarding the City's operations and Council matters during a Caretaker Period, but only to the extent necessary to perform their role as an Elected Member and limited to matters currently relevant to the City in accordance with s.5.92 of the Act.

3.5 Events and Functions

During the Caretaker Period, Elected Members may continue to fulfil their role through attendance at events and functions.

Where an Elected Member has been invited to attend in their official capacity as an Elected Member, they are prohibited from using an event or function held during a Caretaker Period to promote an election campaign purpose or distribute any Election Material.

3.6 Elected Member speeches

Permits all Elected Members to deliver a speech or address at events or functions delivered, sponsored or supported by the City if the Mayor and Deputy Mayor are unavailable. Noting that if the Mayor and Deputy Mayor are unavailable, the CEO will be required to determine the Elected Member to perform these duties, which will be on a rotational basis.

3.7 Council delegates to external organisations

At any time, including times outside of a Caretaker Period, Elected Members who are the Council's appointed delegate to an external organisation, must not use their attendance at an external organisation's meeting for any purpose associated with an election campaign purpose, including recruiting campaign assistance, distributing Election Material or to promote their own candidacy or the candidacy of another person.

3.8 Campaigning at Council or Committee Meetings

Any attempt to promote any electoral campaign during a Council or Committee meeting is prohibited and will be addressed as irrelevant and must restrict remarks to the motion or amendment under discussion (clause 8.4), in accordance with the *City of Mandurah Standing Orders Local Law 2016*.

4. Caretaker Period Protocols – Candidates

This section applies to all Candidates:

4.1 Requests for information

All Candidates shall be provided with equitable access to the City's public information in accordance with s.5.94 of the Act.

During the Caretaker Period any requests for information, with the exception of publicly available information will be recorded, along with the response given to those requests. Requests for information will be reviewed by the CEO or delegate and where the subject of the information is

considered as relevant to a campaign issue, the CEO or delegate will have discretion to determine if the information or advice is/is not provided.

All election process enquiries from Candidates, will be directed to the Returning Officer, or where the matter is outside the responsibility of the Returning Officer, to the CEO.

4.2 Candidate Requests on behalf of Electors, Residents or Ratepayers

Where a Candidate requires the assistance of the City to respond to a request made by an Elector, Resident or Ratepayer, then the City will provide the response directly to the requesting Elector, Resident or Ratepayer.

4.3 Candidate Campaign and Electoral Materials

In any campaign Electoral Material, Candidates are prohibited from using the City's official crest, logo or photographs or using City's publications without acknowledgment.

4.4 Candidate participation at Council or Committee Meetings

For the purposes of transparency and the benefit of the public gallery, Candidates who are not sitting Elected Members, are requested to identify themselves as a Candidate prior to asking public question, public statement or deputation at a Council or Committee meeting.

All Candidates must comply with the Code of Conduct when attending Council or Committee Meetings.

4.5 Social Media

Candidates must not provide any responses to posts, statements or questions on the City's social media pages, in relation to their own candidacy or the candidacy of another person.

In accordance with the Code of Conduct, Candidates must ensure that their use of social media and other forms of communication complies and must only publish material that is factually correct.

5. Caretaker Period Protocols - Administration

5.1 Media and Publicity

During the Caretaker Period, media and publicity will be limited to operational matters and matters previously resolved by Council, rather than ~~Major Policy Decisions~~ Significant Acts. Media content which relates to Significant Acts ~~Major Policy Decisions~~ will not be published during a Caretaker Period unless approved by the CEO.

The Mayor, as the City's spokesperson, will continue to be quoted in media statements during the Caretaker Period when providing information.

Media and publicity distributed during a Caretaker Period must not include content that:

- a. may actually, or be perceived to, persuade voting in an election; or
- b. is specific to a Candidate or Candidates, to the exclusion of other Candidates.

5.2 Publications

- a. Reference to Elected Members or Candidates in the City's publications printed, published or distributed during the Caretaker Period must not include promotional text.
- b. Publications that are potentially affected by this Policy will be reviewed by the CEO or delegate to ensure that any circulated, displayed or otherwise publicly available material during a Caretaker Period does not contain material that may be construed as Electoral Material.
- c. All City publications proposed to occur throughout or during a Caretaker Period must be reviewed and approved by the CEO or delegate prior to publication or distribution.

5.3 City of Mandurah Website and Social Media

- a. Publication of electoral material on the City's Website and Social Media platforms will only promote the upcoming Local Government Elections and encourage people to vote or enrol, including links to candidate information on the WA Electoral Commission candidate website.
- b. Social media will not promote or link to any Elected Member or candidate's social media accounts or share any Elected Member or candidate's social media posts.
- c. During the caretaker period, the City website content regarding Elected Members who have nominated for election, will be limited to: names, profile photos and contact details.
- d. Content posted by the public, Candidates or Elected Members on the City's social media channels, which is perceived as Candidate election campaign material or promotes a Candidate or Candidates will be removed.

5.4 Employee engagement with Elected Members

The City's Code of Conduct for Employees sets out the appropriate standards of behaviour for engagement with Elected Members.

During the Caretaker Period, City employees need to consider how their actions may have an actual or perceived potential to influence voting in the election.

City employees are not permitted to:

- a. Authorise, use or allocate the City's resource for any purpose which may influence voting in the election;
- b. Assist Candidates in a way that is or could create a perception that they are being used for electoral purposes;
- c. Accept employment (voluntary or paid) related to local elections in support of any candidate; or
- d. Interact with Candidates on their personal social media platforms, which may be perceived as influencing voting in the election.

6. Complaints

Refer to the City's Code of Conduct for Elected Members, Committee Members and Candidates or Code of Conduct for Employees.

Failure to comply with the Code of Conduct may give rise to a complaint regarding the conduct of Elected Members, Committee Member or Candidate, which may lead to the Council making a formal finding of a breach and requiring remedial action by the individual. Complaints about a candidate cannot be dealt with unless the candidate is elected.

7. Definitions

Caretaker Period

~~The period of time prior to an Election Day, specifically being the period from the close of nominations (37 days prior to the Election Day in accordance with s.4.49(a) of the Local Government Act 1995) until 6.00pm on Election Day.~~

Election Day

The day fixed under the *Local Government Act 1995* for the holding of any election.

Electoral Material

Any advertisement, handbill, pamphlet, notice, letter, email, social media post or article that is intended or calculated to affect an Election Day result, but does not include:

- a. An advertisement in a newspaper announcing the holding of a meeting in accordance with Section 4.87(3) of the *Local Government Act 1995*; or
- b. Any materials exempted under regulation 78 of the *Local Government (Elections) Regulations 1997*; or
- c. Any materials produced by the City of Mandurah relating to the election process by way of information, education or publicity, or materials produced by or on behalf of the Returning Officer for the purposes of conducting an election.

Emergency means the occurrence, or imminent occurrence, of an event, situation or condition that is a hazard under the definition of that term in the *Emergency Management Act 2005* section 3; or (b) a public health emergency as defined in the *Public Health Act 2016* section 4(1) or by the City in accordance with s.6.8(1)(c) of the *Local Government Act 1995*.

Land Transaction has the meaning given in section 3.59(1) of the Act.

Local Government Resources includes, but is not limited to employee time or expertise; City provided equipment; business cards; stationery; hospitality; images; communications including council email address; services; and reimbursements and allowances provided by the City.

Local Government Election has the meaning given by section 4.4 of the *Local Government Act 1995*.

Major Land Transaction has the meaning given in section 3.59(1) of the Act.

Major Trading Undertaking has the meaning given in section 3.59(1) of the Act.

Senior Employee means a senior employee under section 5.37 of the Act.

~~**Major Policy Decision**~~**Significant Acts**

Refers to ~~any~~:

- a. entering into, or renewing or terminating, the contract of employment of the CEO or of a senior employee; ~~Decisions relating to employment, remuneration or termination of the~~

Caretaker Period Policy

POL-GVN 06



~~Chief Executive Officer or any other designated Senior Officer, other than a decision to appoint an Acting Chief Executive Officer;~~

- b. ~~d~~Decisions relating to the City of Mandurah entering into a sponsorship or funding agreement, ~~unless the Council resolved "in principle" support for the sponsorship prior to the Caretaker Period taking effect and sufficient funds are allocated in the Annual Budget;~~
- c. ~~d~~Decisions that commit the City of Mandurah to significant actions which might be brought about through a Notice of Motion by an Elected Member;
- d. ~~d~~Decisions that adopt a new policy or service, or significantly amends an existing policy or service, unless the decision is necessary to comply with legislation;
- e. ~~d~~Decisions that commit the City to unbudgeted expenditure or actions that are significant to the operations or strategic objectives of the City and may have significant impact on the City of Mandurah and community;
- f. ~~r~~Reports requested or initiated by an Elected Member, Candidate, or member of the public, may be perceived within the general community as an electoral issue and has the potential to call into question whether decisions are soundly based and in the best interests of the community;
- g. ~~r~~entering into a major land transaction;
- h. ~~r~~entering into a land transaction that is preparatory to entry into a major land transaction;
- i. ~~r~~commencing a major trading undertaking;
- f.i. ~~r~~making a local law (including making a local law to amend or repeal a local law).

~~Major Policy Decision~~Significant acts ~~do not~~ **NOT** include any decision necessary in response to an Emergency, ~~either declared by the State or Federal Government or by the City in accordance with s.6.8(1)(c) of the Local Government Act 1995.~~

Legislative Context

Local Government Act 1995

Local Government (Election) Regulations 1996

Local Government (Model Code of Conduct) Regulations 2021

City of Mandurah Standing Orders Local Law 2016

Related Documents

Code of Conduct – Elected Members,

Committee Members and Candidates

Code of Conduct – Employees

Elected Members Media and Communications Policy POL-CRM 11

Responsible Directorate:

Business Services

Responsible Department:

Governance

Reviewer:

Executive Manager Governance Services, Procurement and Land

Creation date and reference:

27 August 2019, Minute G.17/8/19

Caretaker Period Policy

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Last Review:

27 July 2021, Minute G.7/7/21

Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased
2	Council 27 July 2021, G.7/7/21	28/7/21	

Caretaker Period Policy

POL-GVN 06

Objective

The City of Mandurah (the City) is committed to ensuring that local government elections are undertaken in a manner that is transparent, open and supports a high standard of integrity.

The Caretaker Period Policy (the Policy) establishes protocols to guide the conduct of Elected Members, Candidates and City employees during the Caretaker Period in the lead up to Election Day.

The primary objective of this Policy is to:

- Support appropriate decision making to avoid the City making decisions regarding Significant Acts prior to an election that would bind an incoming Council;
- Prevent the use of public resources for election purposes in ways that could be seen to be advantageous to, or promoting Candidates seeking election; and
- Ensure that the City's employees act impartially in relation to Candidates.

Statement

Caretaker Period

The Caretaker Period, for local government elections, means a period that:

- (a) begins at the close of nominations (as defined in section 4.49(a) of the *Local Government Act 1995* (the Act), for the relevant election; and
- (b) ends –
 - i. on the day after the day on which the returning officer declares the result of the relevant election under section 4.77 of the Act; or
 - ii. if section 4.57(1) of the Act applies to the relevant election – on the day after the day on which the close of nominations falls; or
 - iii. if section 4.58(1) of the Act applies to the relevant election – on the day after the day on which the candidate dies.

Noting that the prohibition on misuse of Local Government Resources for electoral purposes applies at all times and is not only applicable to a Caretaker Period.

Applicability

This Policy applies to all Elected Members, Candidates and City employees during a Caretaker Period with respect to:

- a. Decisions that are made by the Council;
- b. Media and promotional materials;
- c. Use of the City's resources, access to the City's information and support;
- d. Attendance and participation at events and functions; and
- e. Employee engagement with candidates.

Prior to the election period commencing, the Chief Executive Officer (CEO) will make Elected Members and City employees aware of this Policy.

Candidates are provided with a copy of this Policy at the time of their nomination for election.

1. Decision making by Council

1.1 Significant Acts

This Policy supports appropriate decision making by the City by restricting certain decisions during Caretaker Period referred to in the Definitions as Significant Acts.

It is important to note that Significant Acts do not include any decision necessary in response to an Emergency.

1.2 Scheduling consideration of Significant Acts

During a Caretaker Period, unless Prevailing Circumstances apply, the CEO will reasonably ensure that:

- a. Council or Committee Agendas, do not include reports that constitute Significant Acts; and
- b. Elected Member Workshops do not list for discussions matters that relate to Significant acts.

The CEO should reasonably ensure that decisions are either:

- a. Considered by Council prior to the Caretaker Period commencing; or
- b. Scheduled for determination by the incoming Council.

1.3 Prevailing Circumstances

In some circumstances, the CEO may permit a matter defined as a Significant Act to be submitted to the Council during the Caretaker Period. The CEO is to have regard to a number of circumstances, including but not limited to matters where:

- a. the urgency of the issue is such that it cannot wait until after the election;
- b. the process has substantially commenced and / or approvals are in place;
- c. the possibility of legal and/or financial repercussions if a decision is deferred;
- d. the possibility of legal repercussions relating to planning applications; or
- e. the best interests of the City and community for the decision to be made as soon as possible.

Where the CEO determines that Prevailing Circumstances apply, the report to Council will include a statement outlining the reasons.

1.4 Decisions made prior to Caretaker Period

This Policy only applies to actual decisions made during a Caretaker Period. The City may carry out a Significant Act during the Caretaker Period if the decision was made prior to the Caretaker Period.

2. City of Mandurah Code of Conduct

Elected Members and Candidates must comply with the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates (Code of Conduct).

2.1 General Principles

The Code of Conduct requires Elected Members and Candidates to adhere to, promote and support the General Principles that relate to Personal Integrity and Relationships with Others.

Personal Integrity outlines specific personal integrity principles, including the need to:

- a. act with reasonable care and diligence;
- b. act with honesty and integrity;
- c. act lawfully;
- d. identify and appropriately manage any conflict of interest; and
- e. avoid damage to the reputation of the local government.

Relationships with Others outlines principles including the need to treat others with respect, courtesy and fairness; and respect and value diversity in the community.

2.2 Behaviours

Elected Members and Candidates must also demonstrate the expected Behaviours as set out within the Code of Conduct relating to Personal Integrity, Relationships with Others and Attendance at Committee or Council Meetings.

Personal Integrity behaviours ensure that social media and other forms of communication comply with the Code of Conduct and must only publish material that is factually correct.

Relationships with Others behaviours include the requirement to:

- a. deal with the media in a positive and appropriate manner;
- b. not use offensive or derogatory language when referring to another person;
- c. not disparage the character of another council member, committee member, candidate or local government employee in connection with the performance of their official duties; and
- d. not impute dishonest or unethical motives to another council member, committee member, candidate or local government employee in connection with the performance of their official duties.

Council and Committee Meetings outlines the behaviours when attending a council or committee meeting, this includes that a council member, committee member or candidate must not:

- a. act in an abusive or threatening manner towards another person;
- b. repeatedly disrupt the meeting; or
- c. make a statement that they know, or could reasonably be expected to know, is false or misleading.

2.3 Relationships with Employees

Division 4 of the Code of Conduct also applies to Elected Members, Committee Members and Candidates relationships with employees. The Code of Conduct states that Elected Members, Committee Members and Candidates must not:

- a. Direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or act in an abusive or threatening manner towards a local government employee.
- b. When attending a Committee or Council Meeting or event, make a statement (orally or in writing) that a local government employee is incompetent or dishonest; or use an offensive or objectionable expression when referring to a local government employee.

This Policy must be read in conjunction with Code of Conduct.

3. Caretaker Period Protocols – Elected Members

This section applies to all Elected Members:

3.1 Media and Publicity

Elected Members should avoid using their position as an elected representative to gain media attention in support of their or any candidate's election campaign.

All Elected Members requests for media advice or assistance, will be referred to the CEO or delegate for review.

3.2 Social Media

Elected Members must not provide any responses to posts, statements or questions on the City's social media pages, in relation to their own candidacy or the candidacy of another person.

In accordance with the Code of Conduct, Elected Members and Candidates must ensure that their use of social media and other forms of communication complies and must only publish material that is factually correct.

3.3 Use of Local Government Resources

Elected Members must ensure that Local Governance Resources are only used for purposes associated with their role as an Elected Member, in accordance with section 2.10 of the Act.

Elected Members are prohibited from using any Local Government Resources at any time for any election campaign purposes, either in support of their own candidacy or the candidacy of another person.

An Elected Member who uses City resources either directly or indirectly for the purpose of persuading electors to vote in a particular way is in breach of regulation 17 of the *Local Government (Model Code of Conduct) Regulations 2021*.

This prohibition on misuse of Local Government Resources for electoral purposes applies at all times and is not only applicable to a Caretaker Period.

3.4 Access to information

Elected Members must not use or access City information for the purpose of gaining electoral advantage or disadvantage relevant to their candidacy or any other person's candidacy.

Elected Members nominating for re-election, may access information and assistance regarding the City's operations and Council matters during a Caretaker Period, but only to the extent necessary to perform their role as an Elected Member and limited to matters currently relevant to the City in accordance with s.5.92 of the Act.

3.5 Events and Functions

During the Caretaker Period, Elected Members may continue to fulfil their role through attendance at events and functions.

Where an Elected Member has been invited to attend in their official capacity as an Elected Member, they are prohibited from using an event or function held during a Caretaker Period to promote an election campaign purpose or distribute any Election Material.

3.6 Elected Member speeches

Permits all Elected Members to deliver a speech or address at events or functions delivered, sponsored or supported by the City if the Mayor and Deputy Mayor are unavailable. Noting that if the Mayor and Deputy Mayor are unavailable, the CEO will be required to determine the Elected Member to perform these duties, which will be on a rotational basis.

3.7 Council delegates to external organisations

At any time, including times outside of a Caretaker Period, Elected Members who are the Council's appointed delegate to an external organisation, must not use their attendance at an external organisation's meeting for any purpose associated with an election campaign purpose, including recruiting campaign assistance, distributing Election Material or to promote their own candidacy or the candidacy of another person.

3.8 Campaigning at Council or Committee Meetings

Any attempt to promote any electoral campaign during a Council or Committee meeting is prohibited and will be addressed as irrelevant and must restrict remarks to the motion or amendment under discussion (clause 8.4), in accordance with the *City of Mandurah Standing Orders Local Law 2016*.

4. Caretaker Period Protocols – Candidates

This section applies to all Candidates:

4.1 Requests for information

All Candidates shall be provided with equitable access to the City's public information in accordance with s.5.94 of the Act.

During the Caretaker Period any requests for information, with the exception of publicly available information will be recorded, along with the response given to those requests. Requests for information will be reviewed by the CEO or delegate and where the subject of the information is considered as relevant to a campaign issue, the CEO or delegate will have discretion to determine if the information or advice is/is not provided.

All election process enquiries from Candidates, will be directed to the Returning Officer, or where the matter is outside the responsibility of the Returning Officer, to the CEO.

4.2 Candidate Requests on behalf of Electors, Residents or Ratepayers

Where a Candidate requires the assistance of the City to respond to a request made by an Elector, Resident or Ratepayer, then the City will provide the response directly to the requesting Elector, Resident or Ratepayer.

4.3 Candidate Campaign and Electoral Materials

In any campaign Electoral Material, Candidates are prohibited from using the City's official crest, logo or photographs or using City's publications without acknowledgment.

4.4 Candidate participation at Council or Committee Meetings

For the purposes of transparency and the benefit of the public gallery, Candidates who are not sitting Elected Members, are requested to identify themselves as a Candidate prior to asking public question, public statement or deputation at a Council or Committee meeting.

All Candidates must comply with the Code of Conduct when attending Council or Committee Meetings.

4.5 Social Media

Candidates must not provide any responses to posts, statements or questions on the City's social media pages, in relation to their own candidacy or the candidacy of another person.

In accordance with the Code of Conduct, Candidates must ensure that their use of social media and other forms of communication complies and must only publish material that is factually correct.

5. Caretaker Period Protocols - Administration

5.1 Media and Publicity

During the Caretaker Period, media and publicity will be limited to operational matters and matters previously resolved by Council, rather than Significant Acts. Media content which relates to Significant Acts will not be published during a Caretaker Period unless approved by the CEO.

The Mayor, as the City's spokesperson, will continue to be quoted in media statements during the Caretaker Period when providing information.

Media and publicity distributed during a Caretaker Period must not include content that:

- a. may actually, or be perceived to, persuade voting in an election; or
- b. is specific to a Candidate or Candidates, to the exclusion of other Candidates.

5.2 Publications

- a. Reference to Elected Members or Candidates in the City's publications printed, published or distributed during the Caretaker Period must not include promotional text.
- b. Publications that are potentially affected by this Policy will be reviewed by the CEO or delegate to ensure that any circulated, displayed or otherwise publicly available material

during a Caretaker Period does not contain material that may be construed as Electoral Material.

- c. All City publications proposed to occur throughout or during a Caretaker Period must be reviewed and approved by the CEO or delegate prior to publication or distribution.

5.3 City of Mandurah Website and Social Media

- a. Publication of electoral material on the City's Website and Social Media platforms will only promote the upcoming Local Government Elections and encourage people to vote or enrol, including links to candidate information on the WA Electoral Commission candidate website.
- b. Social media will not promote or link to any Elected Member or candidate's social media accounts or share any Elected Member or candidate's social media posts.
- c. During the caretaker period, the City website content regarding Elected Members who have nominated for election, will be limited to: names, profile photos and contact details.
- d. Content posted by the public, Candidates or Elected Members on the City's social media channels, which is perceived as Candidate election campaign material or promotes a Candidate or Candidates will be removed.

5.4 Employee engagement with Elected Members

The City's Code of Conduct for Employees sets out the appropriate standards of behaviour for engagement with Elected Members.

During the Caretaker Period, City employees need to consider how their actions may have an actual or perceived potential to influence voting in the election.

City employees are not permitted to:

- a. Authorise, use or allocate the City's resource for any purpose which may influence voting in the election;
- b. Assist Candidates in a way that is or could create a perception that they are being used for electoral purposes;
- c. Accept employment (voluntary or paid) related to local elections in support of any candidate; or
- d. Interact with Candidates on their personal social media platforms, which may be perceived as influencing voting in the election.

6. Complaints

Refer to the City's Code of Conduct for Elected Members, Committee Members and Candidates or Code of Conduct for Employees.

Failure to comply with the Code of Conduct may give rise to a complaint regarding the conduct of Elected Members, Committee Member or Candidate, which may lead to the Council making a formal finding of a breach and requiring remedial action by the individual. Complaints about a candidate cannot be dealt with unless the candidate is elected.

7. Definitions

Election Day

The day fixed under the *Local Government Act 1995* for the holding of any election.

Electoral Material

Any advertisement, handbill, pamphlet, notice, letter, email, social media post or article that is intended or calculated to affect an Election Day result, but does not include:

- a. An advertisement in a newspaper announcing the holding of a meeting in accordance with Section 4.87(3) of the *Local Government Act 1995*; or
- b. Any materials exempted under regulation 78 of the *Local Government (Elections) Regulations 1997*; or
- c. Any materials produced by the City of Mandurah relating to the election process by way of information, education or publicity, or materials produced by or on behalf of the Returning Officer for the purposes of conducting an election.

Emergency means the occurrence, or imminent occurrence, of an event, situation or condition that is a hazard under the definition of that term in the *Emergency Management Act 2005* section 3; or (b) a public health emergency as defined in the *Public Health Act 2016* section 4(1) or by the City in accordance with s.6.8(1)(c) of the *Local Government Act 1995*.

Land Transaction has the meaning given in section 3.59(1) of the Act.

Local Government Resources includes, but is not limited to employee time or expertise; City provided equipment; business cards; stationery; hospitality; images; communications including council email address; services; and reimbursements and allowances provided by the City.

Local Government Election has the meaning given by section 4.4 of the *Local Government Act 1995*.

Major Land Transaction has the meaning given in section 3.59(1) of the Act.

Major Trading Undertaking has the meaning given in section 3.59(1) of the Act.

Senior Employee means a senior employee under section 5.37 of the Act.

Significant Acts

Refers to:

- a. entering into, or renewing or terminating, the contract of employment of the CEO or of a senior employee;
- b. Decisions relating to the City of Mandurah entering into a sponsorship or funding agreement.
- c. decisions that commit the City of Mandurah to significant actions which might be brought about through a Notice of Motion by an Elected Member;
- d. decisions that adopt a new policy or service, or significantly amends an existing policy or service, unless the decision is necessary to comply with legislation;
- e. decisions that commit the City to unbudgeted expenditure or actions that are significant to the operations or strategic objectives of the City and may have significant impact on the City of Mandurah and community;
- f. reports requested or initiated by an Elected Member, Candidate, or member of the public, may be perceived within the general community as an electoral issue and has the potential to call into question whether decisions are soundly based and in the best interests of the community;
- g. entering into a major land transaction;
- h. entering into a land transaction that is preparatory to entry into a major land transaction;

Caretaker Period Policy

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- i. commencing a major trading undertaking;
- j. making a local law (including making a local law to amend or repeal a local law).

Significant acts do not include any decision necessary in response to an Emergency.

Legislative Context

Local Government Act 1995

Local Government (Election) Regulations 1996

Local Government (Model Code of Conduct) Regulations 2021

City of Mandurah Standing Orders Local Law 2016

Related Documents

Code of Conduct – Elected Members,
Committee Members and Candidates
Code of Conduct – Employees
Elected Members Media and Communications Policy POL-CRM 11

Responsible Directorate: Business Services

Responsible Department: Governance

Reviewer: Executive Manager Governance Services

Creation date and reference: 27 August 2019, Minute G.17/8/19

Last Review: 27 July 2021, Minute G.7/7/21

Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased
2	Council 27 July 2021, G.7/7/21	28/7/21	

Elected Members Media and Communications

Council Policy

POL-CRM 11

1. Policy Objective

The Elected Members Media and Communications Policy (Policy) establishes protocols for the effective management of media and communications to ensure compliance with the *Local Government Act 1995* (the Act) and City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates (Code of Conduct).

As per the Act, the Mayor is the official spokesperson for the City and Councillors have an important role in facilitating communication between the Council and the community.

This Policy provides a framework to assist the Mayor and Councillors to make the most of different communication channels in carrying out their roles.

The City of Mandurah Elected Member Social Media Guideline that accompanies this Policy assists Elected Members in understanding the risks of social media, obligations when using social media and guidance on how to best manage different scenarios when using social media in carrying out their role, and also in personal use.

2. Applicability

This Policy applies to the Mayor and Councillors (Elected Members), Committee Members in either their role as an Elected Member or in a personal capacity and the Chief Executive Officer (CEO), where stated.

This Policy is to be reviewed at the commencement of each new Mayoral term.

Policy Statement

3. Official Spokesperson and Media Liaison

3.1 Speaking on behalf of the City

As per s.2.8(1)(d) of the Act, the Mayor speaks on behalf of the local government. The Mayor, as the spokesperson, represents the City in official communications, including, but not limited to; official announcements and promotions, proactive and reactive media, speeches and presentations and advocacy activity.

Where the Mayor is unavailable, the Deputy Mayor may act as the spokesperson in accordance with s.2.9 and s.5.34 of the Act.

The CEO may speak on behalf of the City, where authorised to do so by the Mayor in accordance with s.5.41(f) of the Act.

As the provisions of the Act essentially direct that only the Mayor, or the CEO if authorised, may speak on behalf of the Local Government, it is respectful and courteous to the Office of Mayor to refrain from commenting publicly, particularly on recent decisions or contemporary issues, until such time as the Mayor has had opportunity to speak on behalf of the City.

3.2 Mayoral Social Media Official Accounts

Elected Members Media and Communications



Social media accounts owned by the Mayor and clearly identified as Mayoral accounts are recognised as important City of Mandurah communication channels. As such, these accounts are utilised as part of official communications activity and the Mayor will be supported by the City of Mandurah to manage these social media accounts. This is to assist the Mayor in fulfilling their role as the City's official spokesperson, under section 2.8 of the Act.

The City must not purchase advertising or paid content via Mayoral social media accounts.

The Mayor, as the owner of the account, must manage and publish content that complies with the Code of Conduct and section 4.2 of this Policy.

At the end of a Mayor's tenure, the City must immediately remove itself from accounts associated with the former Mayor and it is expected that the 'Mayor' title be removed from these social media accounts as soon as practicable.

The use of local government resources for an electoral purpose is prohibited under regulation 17 of the *Local Government (Model Code of Conduct) Regulations 2021*. At all times Mayor must refrain from using their Mayoral social media accounts for direct campaigning purposes.

During the caretaker period, the City will continue to support the Mayor in the management of the social media accounts for the purposes of fulfilling their role as the official spokesperson on the City. The City will manage and utilise the Mayoral social media accounts in accordance with the Council Caretaker Policy POL GVN 06.

3.3 Councillor Social Media Official Accounts

As per s.2.10 of the Act, Councillors have an important role in facilitating communication between the community and Council. To assist in carrying out this role, the City of Mandurah supports Councillors with the provision of generic content for use on Councillor social media accounts, including:

- Copies of City of Mandurah media releases
- City event promotional information and material that has been created as part of official City promotional campaigns and activities
- Images and video content purchased by the City
- Key messaging that has been created as part of official City communications activity.

Any content or information made available to Councillors for reproduction on individual social media accounts must be made available to all Councillors to ensure equitable access to this material.

During the Caretaker Period, the City will continue to provide access to generic, publicly available content for Councillors to use on their social media channels, in accordance with Council Caretaker Policy and Code of Conduct. This is to ensure Councillors can continue to carry out their core duties during the caretaker period effectively. In accordance with the Council Caretaker Policy, this content should not be used for the purposes of campaigning.

3.4 Responding to Media Enquiries

In line with s.3.1 of this Policy, all enquiries from the media for an official City comment, must be directed to the Mayor, CEO or a person authorised by the CEO, for actioning.

Elected Members Media and Communications

If a Councillor is approached directly by media for their individual comment on a matter, this should be considered in line with s.4.2 of this Policy. A Councillor who is approached by the media for a personal statement is encouraged to seek the advice of the Mayor or CEO, particularly in relation to the broader context of the matter being discussed by the media. This will assist Councillors to avoid inadvertently conveying incorrect or misleading information.

4 Communications by Elected Members

4.1 Code of Conduct for Elected Members, Committee Members and Candidates

Elected Member and Committee Member communications must at all times comply with the City of Mandurah's Code of Conduct.

Comments either published by a Councillor or which become public and which breach this Policy or the Code of Conduct, may constitute a minor breach of the *Local Government Act 1995* and may be subject to a complaint in accordance with the Code of Conduct Complaints Management Policy POL-GVN 09.

There is always a risk that personal or private communications may be shared or become public at some point in the future. Therefore, Elected Members should ensure that their personal or private communications do not breach the requirements of this Policy, the Code of Conduct and the *Local Government (Model Code of Conduct) Regulations 2021*.

4.2 Statements by Elected Members on City Matters

The City's official communications are consistent with relevant legislation, policies, standards and the position adopted by Council.

A Councillor speaking on City matters to the media, or otherwise, in public must identify themselves as an Elected Member of the Council, and avoid any suggestion or appearance of speaking on behalf of the City.

Any public statement made by a Councillor, whether made in a personal capacity or in their capacity as an Elected Member, must:

- not include City of Mandurah Council decisions or major announcements prior to the Mayor or the City making the first announcement
- clearly state that the comment or content is a personal view only, which does not necessarily represent the views of City
- be made with reasonable care and diligence
- be lawful, including avoiding contravention of; copyright, defamation, discrimination, or harassment laws
- be factually correct
- avoid damage to the reputation of the local government
- not reflect adversely on a decision of the Council
- not reflect adversely on the character or actions of another Elected Member or Employee
- maintain a respectful and positive tone and not use offensive or objectionable expressions in reference to any Elected Member, Employee or community member.

Elected Members Media and Communications



5. Record Keeping and Freedom of Information

Official communications undertaken on behalf of the City, including on the City's social media accounts and third-party social media accounts must be created and retained as local government records in accordance with the City's Record Keeping Plan and the *State Records Act 2000*. These records are also subject to the *Freedom of Information Act 1992*.

Elected Member communications that relate to their role as an Elected Member are subject to the requirements of the City's Record Keeping Plan and the *State Records Act 2000*. Elected Member records are also subject to the *Freedom of Information Act 1992*.

Legislative Context

Local Government Act 1995

Local Government (Model Code of Conduct) Regulations 2021

State Records Act 2000

State Records Office Guideline – Management of Digital Records

Freedom of Information Act 1992

Defamation Act 2005

Code of Conduct for Elected Members, Committee Members and Candidates

Related Documents

These documents are mandatory and required to give effect to this policy:

[Code of Conduct for Elected Members, Committee Members and Candidates](#)

[GVN 06 - Caretaker Period Policy](#)

City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates

Code of Conduct Complaints Management Policy POL - GVN09

Supporting Documents

The following documents inform this Policy:

City of Mandurah Guideline – Elected Member – Personal Use of Social Media

Responsible Directorate:	Strategy & Economic Development
Responsible Department:	Corporate Communications
Reviewer:	Manager Corporate Communications
Creation date:	"<Insert Date Here>" "<Insert Document Reference>"

Elected Members Media and Communications



Last review:

"<Insert Date Here>" "<Insert Document Reference>"

Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased
1	Replaces former policies POL CMR 03 & POL CMR 10		
2			

Public Statements by Councillors and Chief Executive Officer Policy

POL-CMR 10



Objective

To provide clarity as to the roles and responsibilities of the Mayor, the Deputy Mayor, Councillors and the Chief Executive Officer when speaking publicly/issuing public statements.

Statement

Introduction

- Members of the public have the right to speak in public within the limits of the law.
- Members of Council, outside their official capacity as members of the Council, share that right.
- However, the performance of a role as Council member overlaps with the role of a member of the public, and imposes special limitations on what would otherwise be a normal right to speak in public on local government affairs.
- The principal limitation is that a Council member who is not the Mayor cannot speak or purport to speak on a matter which the *Local Government Act 1995* (WA) (**LG Act**) assigns to the role of the Mayor, or the function of the CEO.

Speaking on behalf of Local Government:

- s.2.8(1)(d) of the LG Act provides that it is part of the role of the Mayor to speak on behalf of the local government.
- s.5.41(f) of the LG Act provides that it is part of the function of the CEO to speak on behalf of the local government if the Mayor agrees.
- Under s.5.41, the CEO has additional broad functions including the function of managing the day-to-day operations of the local government. That function requires the CEO from time to time to speak in public as to the local government's affairs, but the agreement of the Mayor is only required where the CEO makes a public statement on behalf of the local government of a kind which would ordinarily fall within the role of the Mayor as the spokesperson of the local government.
- s.2.10 of the LG Act sets out the role of a Council member, and the role does not include speaking on behalf of the local government.
- s.5.34 of the LG Act provides that the Deputy Mayor may perform the functions of the Mayor if –
 - (a) the office of Mayor is vacant; or
 - (b) the Mayor is not available, or is unable or unwilling to perform the functions of Mayor.

Speaking otherwise than for the Local Government:

- Each of the Mayor, Deputy Mayor and a Councillor may speak in public to the extent that doing so does not conflict with the above roles.
- It is common experience that the Mayor or a Councillor identified as such in a media or other public statement is at risk of being understood as speaking for the local government. It is appropriate to take precautions against that risk

Public Statements by Councillors and Chief Executive Officer Policy

POL-CMR 10



Statement:

1) The Mayor

- 1.1) When speaking to the media or otherwise in public the Mayor is the only member of Council who may speak on behalf of the City.
- 1.2) When the Mayor is speaking to the media or otherwise in public but not officially speaking on behalf of the City, the Mayor must make it clear that he/she is not speaking as Mayor or in any other City capacity.

2) The Deputy Mayor

- 2.1) The Deputy Mayor may only speak to the media or otherwise in public on behalf of the City in the circumstances set out in s.5.34 of the LG Act.
- 2.2) The Deputy Mayor must otherwise comply with the limits on the role of a Councillor when speaking to the media or otherwise in public.

3) Councillor

- 3.1) A Councillor may not speak to the media or otherwise in public on behalf of the City.
- 3.2) When a Councillor is speaking to the media or otherwise in public, he/she must make it clear that he/she is not speaking on behalf of the City, or in the role of a Council member.
- 3.3) A member of Council speaking on City matters to the media or otherwise in public may identify himself/herself as an elected member of the Council but must avoid any suggestion or appearance of speaking on behalf of the City.

4) Chief Executive Officer

- 4.1) It is part of the function of the Chief Executive Officer to speak on behalf of the City if the Mayor agrees.
- 4.2) The Mayor may give agreement to the CEO speaking on behalf of the City:
 - (a) on a specific occasion; or
 - (b) on a specific subject matter; or
 - (c) on a specified category of occasions or a specified category of subjects when they arise.
- 4.3) Further to the above, the CEO may speak to the media or otherwise in public as to the City's affairs in performance of the CEO's functions under s.5.41 of the LG Act, including that of managing the day-to-day operations of the City. The CEO only requires the agreement of the Mayor when making statements of the kind which would ordinarily fall within the role of the Mayor as spokesperson of the City.

5) Written, oral and electronic statements

This Policy applies equally to statements in public whether they are communicated orally, in writing, electronically, or by any other means.

Legislative Context

Public Statements by Councillors and Chief Executive Officer Policy

POL-CMR 10



Local Government Act 1995 s 2.8(1)(d), s 5.41, s 2.10, s 5.34

Related Documents

These documents are mandatory and required to give effect to this policy:

POL-CMR 03 Media and Public Statements Policy –

POL-CMR 03 Media and Public Statements Policy is intended to be applied in conjunction with this Policy, but in the case of any apparent overlap or conflict of provisions or principles, this Policy is to prevail.

Responsible Directorate: Strategy and Economic Development

Responsible Department: Corporate Communications

Reviewer: Manager Corporate Communications

Creation date and reference: 25 July 2017, Minute G.27/7/17

Last Review: 11 June 2019, Minute G.19/6/19

Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased
2	Minute G.19/6/19	12/06/2019	-

Media and Public Statements Policy

POL-CMR 03

Objective

- To establish protocols for managing communication between the City of Mandurah and the media, including social media, to ensure coordinated, professional and reliable representation that accurately reflects Council's position on certain issues and to ensure consistency with corporate plans, strategies, policies and minutes;
- To maximise the opportunity to present a positive public image of the City of Mandurah.

Statement

The City of Mandurah (the 'City') encourages open communication with the media and the community, with an emphasis on promoting a positive, progressive and professional image of Council and staff.

1) Media liaison

- 1.1) The Council will openly discuss matters of interest with the media unless disclosure of information contravenes the City's duty of care, contractual obligations, a legal issue or could infringe laws or regulations that govern its operations, or the privacy of any individual.
- 1.2) Media organisations and their representatives will be treated equally and without bias.
- 1.3) Media enquiries are to be dealt with promptly, honestly and within the media representative's deadline wherever possible.
- 1.4) Wherever appropriate, invitations to relevant functions, including program launches and civic events, will be extended to the media.

2) Speaking on behalf of the City of Mandurah

- 2.1) The Mayor is the official spokesperson for the City with regard to Council business, political matters or matters before Council. If the Mayor is unavailable or unable to speak on behalf of the City, the Deputy Mayor may act as spokesperson.
- 2.2) The Chief Executive Officer (CEO) is also authorised to speak on behalf of the City if comment is required on legal, commercial, policy, technical or administrative matters, including other matters as agreed by the Mayor. The CEO may nominate other staff to act as spokespeople if he is unavailable or unable to speak on behalf of the City.

3) Public and media statements and responses

- 3.1) All media enquiries should be directed to the Marketing and Communications team in the first instance, who will then liaise with relevant staff, Managers, the CEO and/or Mayor to prepare a response to the enquiry prior to the approval for release by the CEO.
- 3.2) The Mayor or the CEO, or delegated officer in the Marketing and Communications team, may communicate with the media to clarify or correct any statement, article or other news item published or reported incorrectly, inaccurately or inconsistent with the facts according to the City's records.

Media and Public Statements Policy

POL-CMR 03



- 3.3) An Elected Member who wishes to make a 'personal statement' on a matter must clearly inform the media that their comment is being made as an individual and the statement is their opinion only and as such do not necessarily represent the position of the Council.
- 3.4) Members of staff are not permitted to speak with the media without prior permission from the CEO. Staff may express their views in a public debate in their capacity as a local citizen but not as a City representative. Staff should avoid any perception of a conflict of interest and take care not to give the impression that the comments are made on behalf of the City.
- 3.5) All media enquiries, requests for interviews or statements are to be referred to the Marketing and Communications team and the relevant Director, who will advise of the most appropriate response and/or action.

Legislative Context

Local Government Act 1995 s.2.8(1)(d), s.5.34 and s.5.41(f)

Related Documents

City of Mandurah Style Guide
Publications Guidelines
Marketing & Advertising Guidelines

Responsible Directorate: Strategy and Economic Development

Responsible Department: Corporate Communications

Reviewer: Manager Corporate Communications

Creation date and reference: 15 December 2009, Minute G.43/12/09

Last Review: 11 June 2019, Minute G.19/6/19

Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased
2	Minute G.57/2/12	28/02/2012	24/02/2015
3	Minute G.35/2/15	24/02/2015	11/06/2019
4	Minute G.19/6/19	11/06/2019	-

9	SUBJECT:	Caddadup Water Supply Expansion
	DIRECTOR:	Built and Natural Environment.
	MEETING:	Council Meeting
	MEETING DATE:	25 July 2023

Summary

The Water Corporation is proposing to construct a new 25 megalitre (ML) water tank, adjacent to an existing tank, within Caddadup Reserve (Reserve 2851, Lot 2025 Old Coast Rd, Wannanup). Caddadup Reserve is a Class A Reserve and the construction of the proposed tank will impact on a small part of the reserve. To facilitate this process, the City of Mandurah would be required to request the Minister for Lands to excise a 0.99ha portion of Reserve 2851 for amalgamation with the adjoining parcel where the existing tank is located on Reserve 34542, Lot 90632 (No. 945) Old Coast Rd, Wannanup.

The expansion of the water supply to the southern corridor is being driven by a combination of population growth, service level reliability and asset risk. The need for the expansion has previously been acknowledged by Council in 2018, however earlier iterations of plans for the additional water tank did not have due regard for the environmental impacts.

In September 2022, Water Corporation re-engaged with the City regarding the expansion project.

After consulting with City officers, a new proposal for the expansion of the additional water tank has been received.

The current plan clearly demonstrates that environmental sustainability principles have been instrumental in the development of the proposal and Water Corporation is seeking Council support for the excision of a 0.99ha portion of the reserve that is required to facilitate the project.

Disclosure of Interest

Nil

Location

1. Caddadup Reserve – to be excised for a new water tank
Reserve 2851, Lot 2025 Old Coast Rd, Wannanup
2. Public Utility Reserve – current existing water tank
Reserve 34542, Lot 90632 (No. 945) Old Coast Rd, Wannanup



Previous Relevant Documentation

- G.14/1/18 30 January 2018 Reaffirms its resolution of 23 May 2017 in respect to a request from the Water Corporation to excise land from Reserve 2851 Old Coast Road, Dawesville.
- G.36/5/17 23 May 2017 Council resolved to grant in principle consent for the excision of land required by the Water Corporation for the purpose of a Water Supply at Caddadup Reserve. Based on the environmental assessments which are required to be carried out for both a north and south option to the existing tank. Once the assessments are received Council will consider the findings and look to support the excision of the land which has the least environmental impact to the land.

Background

In 2014, the Water Corporation commenced discussions with City officers regarding the requirement for upgrades to the existing water supplies for the southern corridor. The existing storage tank is a 25 mega litre steel tank, constructed in 1983. The tank supplies the area from Halls Head to Parkridge. The existing tank has insufficient reserve storage and during a failure event would only hold storage for less than 10 hours, when 24-30 hours is considered standard. The construction of a tank is required to ensure the needs of future residential development in the southern corridor can be met.

Concerns were raised by City officers in relation to Water Corporation's previous proposal due to the environmental impact the clearing would have in the proposed location to the south of the existing tank and the lack of environmental assessment. City officers requested a northern option be considered as the vegetation values in this area was already degraded.

Water Corporation's position at the time was that the north option was not a viable choice as site work costs would add an additional \$5M to the project and would also require the removal of an overflow sump used as a back-up should the existing tank overflow.

In 2017, Council resolved to grant 'in principle' consent for the excision of land required from Caddadup Reserve 2851 for the purpose of Water Supply, subject to environmental assessments being carried out for both a north and south option to the existing tank, and the Water Corporation undertaking the relevant public consultation required for the excision of land in accordance with S.51 of the Land Administration Act 1997 (LAA), to the satisfaction of the Minister for Lands. Once the assessments were completed, Council would consider the outcomes and review its support (or otherwise) based on the option that has the least environmental impacts to the land.

In 2018, the Water Corporation formally requested Council reconsider its position in relation to the requirement of undertaking environmental assessments over the land required for excision from Class A Reserve 2851 Caddadup, however, Council reaffirmed its resolution of 2017.

In September 2022, the Water Corporation once again engaged with the City on the water tank expansion project and provided an update on a review of the construction footprint that was commenced by Water Corporation in 2020. The aim of the review was to reduce the clearing impacts to Class A Reserve 2851 and included the following aspects:

- Planning and operability review on reduced tank size from 42 ML to 25 ML
- A constructability and safety review by specialist tank building contractors
- Three-dimensional modelling to determine the best combination of batters and retaining wall structures to reduce clearing impacts
- Geotechnical and geophysical investigations to determine ground improvement requirements to support the proposed tank
- Review of the location of the emergency overflow sump outside of Reserve 2851
- Review of the location of the proposed tank relative to the existing tank
- Environmental studies including Spring flora and fauna surveys
- Engagement with the CoM regarding a proposal for maintaining public amenity to the reserve following construction of the proposed tank.

This review confirmed that the Water Corporation could reduce the tank capacity to 25ML and also the clearing impacts to Class A Reserve 2851. An aerial map showing the proposed land acquisition footprint is attached in Attachment 9.1 and the clearing impacts in Attachment 9.2.

Comment

City officers are now satisfied that the design has been reviewed with a focus on environmental sustainability to reduce clearing impacts to Class A Reserve 2851.

Key areas of improvement include:

- The proposed tank has been relocated north of the existing tank. Due to site topography, this option allows the width of the new access road to be reduced, ultimately reducing clearing impacts.
- The emergency tank overflow sump has been relocated outside of Reserve 2851 into road reserve at the intersection of Old Coast Rd, in an area of degraded bush which was previously cleared for a now disused road.
- A retaining wall has been proposed for the north-west corner of the site to remove the requirement for batters and to reduce clearing impacts.
- The previous design presented to the COM in 2017 included a proposed clearing footprint within Class A Reserve 2851 of 1.94 ha. The current design includes a proposed clearing footprint within Class A Reserve 2851 of 1.11 ha.
- The proposed excision within Reserve 2851 is approximately 0.99 ha instead of 3.2ha.

Land process

Caddadup Reserve (Reserve 2851, Lot 2025 Old Coast Rd, Wannanup) is a Class A reserve which is vested under a management order to the City of Mandurah with a purpose of 'Recreation and Foreshore

Management'. Caddadup Reserve has a total area across 5 lots of 114.1918 ha, and Reserve 2851 has a total area of 25.0936 ha, with the Water Corporation requesting a 0.99ha portion for the new water tank.

As the area proposed to be excised from the reserve, being less than 5% (0.87%) or one hectare (0.99 ha) of the total reserve area, is deemed to be a Minor Class A Amendment to the reserve under section 42(3)(c) of the LAA, the proposal is not required to be placed before Parliament for approval. However, the City as the managing body must provide consent to the excision of the land for its subsequent amalgamation, pursuant to section 51 of the LAA, into the Water Corporation's existing reserve 34542 which has a purpose of 'water supply'.

When excising land pursuant to section 42(3)(c) of the LAA, the Department of Planning Lands and Heritage (DPLH) will be required to obtain the approval of their Minister (delegated to the Director General) to advertise the excision in a public newspaper (The West Australian) for a period of not less than 30 days as per section 42(5) of the LAA. If no comments are received, or all objections are adequately addressed by the proponent (City and Water Corporation), the proposal can proceed.

Environmental Approvals

The Water Corporation has addressed the City's primary concerns regarding environmental approval processes through environmental investigations undertaken as part of the review. This includes that as the proposed works may impact Matters of National Environmental Significance protected under the *Environmental Protection and Biodiversity Conservation Act 1999* (EPBC Act) and *Biodiversity Conservation Act 2016* (BC Act), the project will be referred to the Federal Department of Climate Change, Energy, the Environment and Water (DCCEEW) under the *Environmental Protection and Biodiversity Conservation (EPBC) Act 1999*. Depending on the outcome of the EPBC Act referral, either a new clearing permit will be sought through the State Department of Water and Environmental Regulation (DWER) or clearing will be authorised under Water Corporation's State-wide Purpose Permit CPS185/9. The reasons for the referral include:

- Carnaby Cockatoo and Forest Red-Tailed Black Cockatoos habitat.
- Western Ringtail Possum habitat.
- Banksia Woodland of the Swan Coastal Plain Threatened Ecological Community.
- Tuart Woodlands and Forests of the Swan Coastal Plain Threatened Ecological Community.

Peel Region Amendment & Development Approval

The Water Corporation has engaged with and obtained direction from the DPLH regarding the requirement for an amendment to the Peel Region Scheme (PRS), with their advice being that the Western Australian Planning Commission (WAPC) would consider a Development Application (DA) under the PRS for any works on land which is reserved Regional Open Space without needing to first amend the PRS to transfer the land to the Public Purposes- Public Utilities reservation.

DPLH also advised that the PRS can be amended after a DA has been approved to reflect the extent of land which may be required for the Water Corporation site in the future.

MEAG Comment

This item was considered by the Mandurah Environmental Advisory Group at its meeting on 23 June 2023 and the following recommendations were made:

MEAG supports the revised proposal and recognises and applauds the improved environmental outcomes, commends the collaboration between staff at City and Water Corporation in achieving a balance between the development requirements and reduced environmental impacts. A good example of what the upcoming environmental strategy seeks to achieve.

Consultation

The Water Corporation has engaged with several local Environmental Groups:

- Peel Harvey Catchment Council
- Mandurah Herbarium Volunteer
- Bouvard Coast Care
- Mandurah Environment and Heritage Group
- Peel Preservation Group
- Ways to Nature
- Coastal Waste Warriors.

An overview of the project was sent to nearby residents and stakeholders in May 2020.
In December 2021 Lisa Munday MLA was briefed on the project.

Water Corporation have also engaged with the following Agencies regarding the project:

- Department of Climate Change, Energy, the Environment and Water
- Department of Water and Environmental Regulation
- Department of Planning, Lands and Heritage
- Western Australian Planning Commission
- Main Roads Western Australia
- Western Power.

Water Corporation will re-engage with key stakeholders including key environmental groups and the local community once major external approvals have been obtained.

Water Corporation will continue to work closely with the City of Mandurah to provide project updates and updates on engagement strategy.

Statutory Environment

There are statutory implications relating to the excision, vegetation clearing and potentially fauna management however these will be borne by the Water Corporation including:

- *Environmental Protection Act 1986*
- *Environmental Protection & Biodiversity Conservation Act 1999*
- *Biodiversity Conservation Act 2016.*
- *Land Administration Act 1997*

Section 42 LAA - Class A reserves, creating, changing etc.

- (1) *The Minister may by order classify a reserve as a class A reserve.*
- (2) *A class A reserve retains a purpose specified in the relevant order made under [section 41](#) until that purpose is changed under this section.*
- (3) *Subject to subsection (5), the Minister may by order —*
 - (a) *add Crown land to a class A reserve; or*
 - (b) *amend a class A reserve for the purpose of correcting one or more unsurveyed boundaries of the class A reserve in such a manner that the area of the class A reserve, if reduced at all, is reduced by not more than 5%; or*
 - (c) *excise 5% or one hectare, whichever is the less, of the area of a class A reserve for the purpose of public utility services; or*
 - (d) *redescribe locations or lots, or adjust the areas of locations or lots, in a class A reserve if the external boundaries of the class A reserve remain unchanged; or*
 - (e) *amalgamate 2 or more class A reserves which have similar purposes and the same management body.*
- (4) *Subject to subsection (5) and [section 45](#), if the Minister proposes —*
 - (a) *to reduce the area of, or excise an area from, a class A reserve for a purpose other than a purpose referred to in subsection (3)(b) or (c); or*
 - (b) *to excise an area from a class A reserve for the purpose of creating a road; or*
 - (c) *to cancel, or change the purpose or classification of, a class A reserve,*

the Minister must cause that proposal to be laid before each House of Parliament and [section 43\(1\)](#) then applies.

(5) The Minister must, not less than 30 days before acting under subsection (3) or (4) in relation to a class A reserve, advertise his or her intention so to act in a newspaper circulating throughout the State.

*Section 51 LAA - Cancelling, changing etc. reserves, Minister's powers as to
Subject to [sections 42, 43](#) and [45](#), the Minister may by order cancel, change the purpose of or amend the boundaries of, or the locations or lots comprising, a reserve.*

Policy Implications

Bushland Conservation and Management Policy POL-EVM 02.

Financial Implications

All costs for the proposal, including but not limited to the excision of the land, survey works, road construction, utility upgrades, advertising and public consultation are to be borne by the Water Corporation.

Risk Analysis

Should the project not proceed, there is a risk to the wider community with respect to water supply. As a result, the project is a high priority for the Water Corporation.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2020 – 2040 are relevant to this report:

Environment:

- Advocate for and partner with key stakeholders to ensure environmental impacts are considered in all planning, strategy development and decision making.

Organisational Excellence:

- Demonstrate regional leadership and advocate for the needs of our community.
- Ensure that our actions maintain a sustainable balance between economic growth, the environment and social values.

Conclusion

Given the work that has been undertaken by the Water Corporation to address the issues relating to environmental impacts and land acquisition processes, City officers are now able to recommend that Council support the revised proposal, including the proposed new excision area of 0.99 ha from Lot 2025 Reserve 2851 for amalgamation into Water Corporation Reserve 34542.

NOTE:

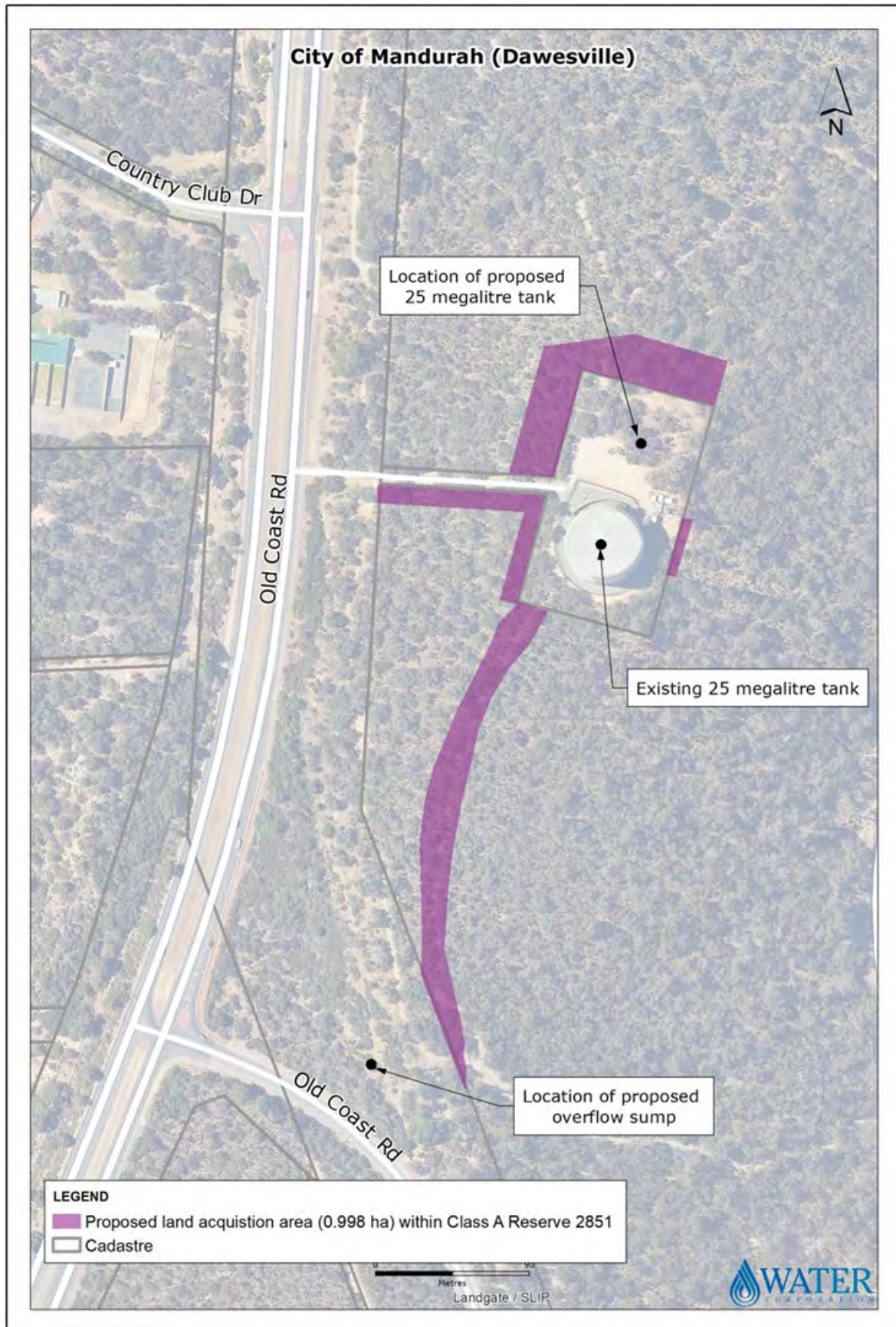
- Refer **Attachment 9.1 Land Excision footprint within Class A Reserve 2851.**
Attachment 9.2 Clearing Impacts.

RECOMMENDATION

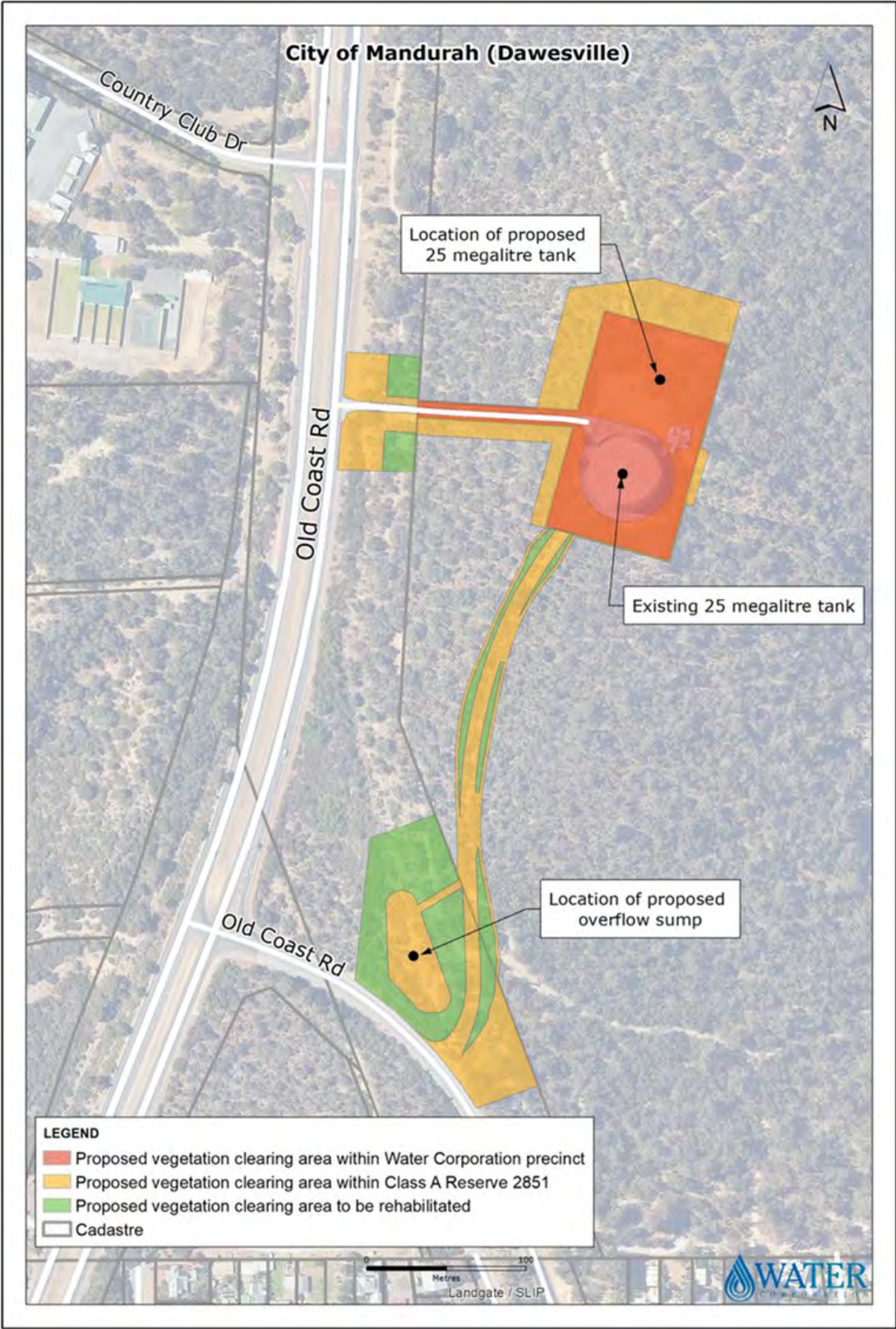
That Council:

1. Endorses the proposed new site location for the Water Corporation's infrastructure upon Lot 2025 Reserve 2851, as identified in Attachment 9.1, and associated clearing impacts, as being an environmentally acceptable option.
2. In accordance with section 42(3)(c) of the *Land Administration Act 1997*, request the Minister to excise a 0.99 ha portion of Reserve 2851 (Class A Reserve), as identified in Attachment 9.1, for the purpose of a public utility service (water supply) to service the southern corridor.
3. In accordance with section 42(5) of the *Land Administration Act 1997*, request the Minister to advertise the proposed excision of Reserve 2851 in a newspaper circulating throughout the State for no less than 30 days, and for the City of Mandurah and the Water Corporation to address any objections received by the Minister during the advertising period.
4. In accordance with section 51 of the *Land Administration Act 1997*, request the Minister to amend the boundaries of Reserve 34542 to be amalgamated with the 0.99ha excised portion of Reserve 2851, as identified in Attachment 9.1, with the management order to remain with the Minister for Water Resources (Water Corporation) as the management body for the purpose of 'water supply'.

Land Acquisition footprint within Class A Reserve 2851



Clearing Impacts



10 **SUBJECT:** Financial Report June 2023
 DIRECTOR: Business Services
 MEETING: Council Meeting
 MEETING DATE: 25 July 2023

Summary

The Financial Report for June 2023 together with associated commentaries, notes on investments, balance sheet information and the schedule of accounts are presented for Elected Members' consideration.

Disclosure of Interest

Nil

Previous Relevant Documentation

- G.6/6/22 28/06/2022 Adoption of Annual Budget 2022/23

Background

Nil

Comment

Financial Summary

The financial report for June 2023 shows an actual surplus for this period of \$17.4 million. The surplus does not include the budget variations requested in this report (both operating and capital programs scheduled to be completed in the 2023/24 financial year), transfers to and from reserves and other accounting adjustments required. The City will also be receiving invoices over the next month for work completed in June which will be backdated into the 2022/23 year. It is likely that the final surplus will be known by October 2023.

A summary of the financial position for June 2023 is detailed in the table below:

	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. (b)-(a)	Var.% (b)-(a)/(a)
	\$ 000s	\$ 000s	\$ 000s	\$ 000s	%
Opening Funding Surplus / (Deficit)	3,865	3,865	3,865	(0)	0%
<u>Revenue</u>					
Revenue from operating activities	125,619	125,619	130,644	5,026	4%
Capital revenue, grants and Contribution	18,611	18,611	8,697	(9,914)	-53%
	144,230	144,230	139,341	(4,889)	
<u>Expenditure</u>					
Operating Expenditure	(150,345)	(150,345)	(145,443)	4,902	-3%
Capital Expenditure	(48,024)	(48,024)	(20,561)	27,463	-57%
	(198,369)	(198,370)	(166,004)	32,365	
Non-cash amounts excluded from operating activities	34,757	34,757	38,943	4,187	12%
Non-cash amounts excluded from investing activities	(5,314)	(5,314)	1,557	6,871	-129%
Other Capital Movements	23,374	23,374	(318)	(23,692)	-101%

Closing Funding Surplus / (Deficit)	2,542	2,542	17,383	14,842	584%

The following table highlights the status of the City's key capital projects for the 2022/2023 financial year:

Project	2022/23 Actuals Incl. CMT \$'000s	2022/2 Annual Budget \$'000s	On Time / On Budget	Comment
Western Foreshore Recreation Precinct	1,297	3,330	<i>The project's original date of completion was March 2022, and the project was substantially complete in October 2022 with minor finishing works progressing.</i> <i>The project remains within the budget allocated.</i>	<i>Project status:</i> The Play Space was opened to the public on Sunday, 30 October 2022. The special feature rope tunnel and playground boat have been installed and are now complete. Procurement is underway for the additional shade shelters (two at the Skate Park and two around the new Play Space) with expected installation by December 2023. A review of the funding of the Waterfront Project is currently being undertaken. It will be presented to Council for consideration as part of the 2023/2024 Budget.
Eastern Foreshore South Precinct	1,200	3,412	<i>Completed</i> <i>The project's original date of completion was January 2022, and the project was substantially completed in August 2022.</i> <i>The project remains within the budget allocated.</i> <i>The toilet block and surrounds are estimated to be completed by early 2024.</i>	<i>Project status:</i> <u>Estuary Pool</u> The Estuary Pool was opened to the public on 24 December 2021. <u>Eastern Foreshore South – Reserve Area</u> Carpark reconfiguration and paving is complete. The concrete seating wall and soft landscaping works are complete. Works to the southern end of the Eastern Foreshore area are complete. The Mobility Scooter Charging Station will be progressed as part of the toilet block and surrounds construction work. <u>Toilet Block</u> The construction tender has been advertised with construction expected to commence in Q1 2023/2024.

RC Pinjarra Road Stage 4	1,613	1,534	<i>Stage 4 is complete, with road open to traffic ahead of schedule.</i> <i>The project has exceeded the budget allocation, and additional funds have been approved from the Southwest Regional Roads Group to offset some of the over-expenditure.</i>	<i>Project status:</i> Project was completed in May 2023.
RC Peel Street Stage 3	1,270	1,528	<i>The project stage 3 completion date is July 2023.</i> <i>The project remains within the budget allocated.</i>	<i>Project status:</i> The engaged electricity network operator has completed the underground power works. The telecommunications company has also completed the relocation of their assets. Further service relocation works including water and internet have commenced and are expected to be completed in July 2023
MARC Roof Repairs	6,905	7,536	<i>The project completion date is expected to be late 2023.</i>	<i>Project status:</i> Works are progressing well and are expected to be completed in late 2023.

Statutory Environment

Local Government Act 1995 Section 6.4 Financial Report

Local Government (Financial Management) Regulations 1996 Part 4 Financial Reports

Policy Implications

Nil

Financial Implications

Any material variances that have an impact on the outcome of the budgeted surplus position are explained in the Monthly Financial Report, as detailed in Attachment 10.1.

Risk Analysis

Nil

Strategic Implications

The following strategy from the City of Mandurah Strategic Community Plan 2020 – 2040 is relevant to this report:

Organisational Excellence:

- Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices.

2022/23 Budget Variations

Restart Mandurah – Other

The City has a capital account named Restart Mandurah – Other with an amount of \$787,163 allocated to it. As the City will not spend this amount in the current year, it is proposed that the full \$787,163 be transferred to the Restricted Cash Reserve for the City to allocate to future projects.

Public Art Reserve

The annual funds allocated to Public Art are funded as a capital item. If the funds are not spent, the amount is transferred to the Asset Management Reserve and within this reserve is designated for public art. To avoid confusion, it is recommended that a separate Public Art Reserve is created which will provide greater oversight of how much funds are held for the purposes of funding new City of Mandurah public art and the balance of funds transferred from Asset Management Reserve (\$215,000).

Community Safety Reserve

The City is reviewing its Community Safety Strategy and anticipates that there will be funds required to deliver on the actions from the strategy. It is proposed that the City create a new reserve named Community Safety Reserve and transfer \$500,000 for the City anticipated 2022/23 surplus into the new reserve.

2021/22 Surplus Allocation

The City presented its 2022 annual financial statements to the Audit and Risk Committee on 3 April 2023. The report contained an unallocated surplus for the year of \$2,630,325. It is proposed that the City transfer the unallocated surplus to the Asset Management Reserve. The City's capital renewal program is well under the required amount to ensure the City's \$1.4 billion assets are remaining at the current service level. The Long Term Financial Plan (LTFP) shows that over 10 years, the City of Mandurah's revenue will be at the required level to match the level of investment that is required to maintain the current service levels of the City's assets. As the City has strived for short term efficiencies and savings, it is recommended that, in accordance with the LTFP position relating to the treatment of surpluses, the surplus is transferred to the Asset Management Reserve. Currently, the ratepayers are not paying the amount required to maintain the City's assets at the current service level and any surpluses over the first eight years of the LTFP are recommended to be invested into the Asset Management Reserve to contribute to future asset renewals.

2022/23 Capital Project Summary

Following the approval of the proposed June 2023 Budget Variations, the total budget for the 2022/23 Capital Works Program is \$47,236,592. A summary is as follows:

2022/23 Total Capital Budget including June 2023 Budget Variations	\$47,236,592
Less	
Actuals for Completed, Cancelled, and Deferred Projects	\$9,582,009
Actuals for 2022/23 Carryover Projects	\$10,347,678

Proposed 2023/24 Carryover Budget	\$21,904,285
2022/23 Projects Transferred to Reserve	\$571,514
Transfer to Asset Management Reserve	\$4,831,106

The City officers have undertaken an analysis of expenses incurred to date and an estimate of invoices that will be received and processed in the 2022/23 financial year. The invoices that are still to be received have been included in the 2022/23 financial year and are not included in the carryover amounts for each project. Due to this forecasting and the unknown nature of whether works will be invoiced in the previous year, it is recommended that the remaining funds forecasted are transferred to the Asset Management Reserve and reconciled in August/September 2023. A report will be prepared for Council through the monthly financial reports and adjustments made accordingly. Where additional funds are required, City officers will request Council to transfer these funds from the Asset Management Reserve (up to the \$4.8 million that has been transferred).

2022/23 Operating Carryovers

Attachment 10.3 provides a detailed list of operating projects that require a budget variation to carry forward partial/all the unspent 2022/23 budget. The attachment includes an explanation as to why the budget is required in 2023/24. It is recommended that Council approves these carry-forward budget variation requests totalling \$1,237,261 to enable the projects to be completed in the 2023/24 financial year.

The City has identified a total of \$228,318 of grants associated with the proposed operating carryover list. These include \$143,725 for Peel Development Commission (PDC) Business Case funding, \$45,145 for Club Development initiatives funding, \$22,761 for Emerging Crimes grant fund and \$16,687 for Alcohol and Drug Foundation funding.

It is proposed that the \$228,318 for unspent grants be transferred to the Unspent Grants Reserve and the net of \$1,008,943 be transferred to the Restricted Cash Reserve.

2022/23 Capital Works Carryovers

As identified throughout the LTFP workshops, the Capital Works Program continues to be impacted by the availability of resourcing in terms of materials, contractors, and internal labour. As at 30 June 2023, City officers have identified and reviewed the projects that will be incomplete at year end and determined that approximately \$21,904,285 of the 2022/23 capital works program will remain unspent and is required to be carried forward to 2023/24. A detailed list of the projects that have not been completed prior to 30 June 2023 is shown in Attachment 10.4.

The \$21,904,285 of capital expenditure that is expected to be unspent is funded from the following sources:

Funding Source	\$
External Non-Operating Grants & Contributions	8,878,101
City of Mandurah Funding	
- Loan Borrowings	3,770,791
- Reserves	3,715,742
- Proceeds	642,012
- General Rates raised in 2022/23	4,897,638
Total	21,904,285

The City has received \$4,443,508 of the \$8,887,101 external non-operating grants and contributions and it is proposed that the capital expenditure funds aligned to the grants received be transferred into reserve to be utilised in the 2023/24 financial year. The remaining \$4,443,593 of grants and contributions will be received in 2023/24 as the required payment milestones had not been met in 2022/23. The projects being financed by these grants include MARC Roof Repairs \$3,777,524 (less \$1,100,000 to be accrued into

2023), RC Peel Street \$600,000, RR Olive Road \$55,000 and TM Estuary Road Delineation \$11,069. It is proposed that the capital grant revenue and expenditure of \$8,878,101 be included in the 2023/24 Budget.

It is proposed that the capital revenue in the 2022/23 budget be reduced by \$8,878,101, being \$4,443,593 for grant revenue not received, \$4,434,508 for grant funds received, yet unable to be recognised as revenue in 2022/23.

Of the \$3,770,791 in loan borrowings, \$2,342,854 were loans the City did not draw down upon in 2022/23; instead, they will be presented as new loans in the 2023/2024 budget to ensure the carryover projects can be completed. The remaining \$1,427,937 is the utilisation of existing prior-year loans taken out in 2022/23.

The \$642,012 reduction in proceeds from the sale of assets is in relation to the plant and machinery renewal purchases that have not occurred in 2022/23; therefore, it is proposed that the capital revenue for proceeds in the 2022/23 budget be reduced by \$642,012. As these purchases are scheduled to occur in 2023/24, the \$642,012 will be included in the 2023/24 Annual Budget as proceeds from the sale of assets.

2022/23 Capital Works deferred projects

The following is recommended to be transferred into reserve at 30 June 2023. These projects will be listed in the capital works program for 2023/24 and the funds will be drawn down when the works recommence.

Capital Project/Funding	Amount	Transfer to Reserve
Major Public Artwork Future Project	\$90,000	Public Art Reserve
22-23 Reserve Meter Replacement Program	\$50,000	Asset Management Reserve
22-23 Site Main Switchboard Program	\$50,000	Asset Management Reserve
Falcon Family Centre Upgrade	\$71,796	Asset Management Reserve
Signage Renewal	\$40,000	Asset Management Reserve
SL Car Park Lighting Replacement	\$100,000	Asset Management Reserve
SL Marina Pole Canal Light Poles	\$68,000	Asset Management Reserve
SL Parks and Reserves	\$90,000	Asset Management Reserve
Other Road Renewals	\$11,718	Asset Management Reserve
Total	\$571,514	

Conclusion

The City strives to manage its finances adequately and maintain expenditure within budget to ensure services that have been approved through the budget process are fully funded.

It is recommended that Council receive the Monthly Financial Report and the Schedule of Accounts.

NOTE:

- Refer **Attachment 10.1 Monthly Financial Report**
Attachment 10.2 Schedule of Accounts (electronic only)
Attachment 10.3 2022/23 Operating Carryovers
Attachment 10.4 2023/24 Capital Works Carryovers

RECOMMENDATION

That Council:

- 1 Receives the Financial Report for June 2023 as detailed in Attachment 10.1 of the report.**

- 2 Receives the Schedule of Accounts for the following amounts as detailed in Attachment 10.2 of the report:**

Total Municipal Fund	\$ 12,567,941.83
Total Trust Fund	\$ 0.00
	<u>\$ 12,567,941.83</u>

- 3 Approves the following budget variations for 2022/23 annual budget:**

- 3.1 Approve transfer of \$787,163 to 2023/2024 Restart Mandurah - Other funding in the Restricted Cash Reserve that will be funded from the capital project Restart Mandurah – Other**
- 3.2 Creates a new reserve named Public Art Reserve for the purposes of funding new City of Mandurah public art and transfers \$215,000 from the Asset Management Reserve.**
- 3.3 Creates a new reserve named Community Safety Reserve for the purposes of funding the relevant actions in the Community Safety Strategy and transfer \$500,000 from the 2023 surplus to this reserve**
- 3.4 Approve the transfer of \$2,630,325 being the unallocated surplus from the 2021/2022 financial year to the Asset Management Reserve**
- 3.5 Approve the transfer of \$4,831,106 being the unspent Capital Works amount to the Asset Management Reserve**

- 4 Approves the following budget variations for Operating Carryovers that were scheduled in the 2022/23 year to be carried forward to the 2023/24 year:**

- 4.1 Unbudgeted operating expenditure of \$1,237,261* as detailed in Attachment 10.3 for the 2022/23 operating projects to be carried over to 2023/24. To be funded in 2023/24 from restricted cash reserve \$1,008,943* and unspent grant reserve \$228,318*.**

- 5 Approves the following adjustments for 2022/23 Capital Works Carryovers that were scheduled in the 2021/22 year to be carried forward to the 2023/24 year as detailed in Attachment 10.4 and summarised as follows:**

- 5.1 Decrease in capital expenditure of \$21,904,285***
- 5.2 Decrease in proceeds from new loans of \$2,342,854***
- 5.3 Decrease in unspent loans utilised of \$1,427,937***
- 5.4 Decrease in fleet proceeds of \$642,012***
- 5.5 Decrease in capital revenue of 4,434,508***
- 5.6 Net movement of transfer to reserves of \$13,047,889* made up of**
- 5.6.1 Increase transfer to reserves contract liabilities \$4,443,593***
- 5.6.2 Reduction in transfer from reserves \$3,715,742***
- 5.6.3 Increase transfer to reserves for 2022/23 general rates funding \$4,897,638***

- 6 Approves the transfer of \$90,000 to the Public Art reserve and \$481,514 to the Asset Management Reserve for the following:**

Capital Project/Funding	Amount	Transfer to Reserve
Major Public Artwork Future Project	\$90,000	Public Art Reserve
22-23 Reserve Meter Replacement Program	\$50,000	Asset Management Reserve
22-23 Site Main Switchboard Program	\$50,000	Asset Management Reserve
Falcon Family Centre Upgrade	\$71,796	Asset Management Reserve

Signage Renewal	\$40,000	Asset Management Reserve
SL Car Park Lighting Replacement	\$100,000	Asset Management Reserve
SL Marina Pole Canal Light Poles	\$68,000	Asset Management Reserve
SL Parks and Reserves	\$90,000	Asset Management Reserve
Other Road Renewals	\$11,718	Asset Management Reserve
Total	\$571,514	

****ABSOLUTE MAJORITY REQUIRED****

Monthly Financial Report

June 2023



City of Mandurah

June 2023

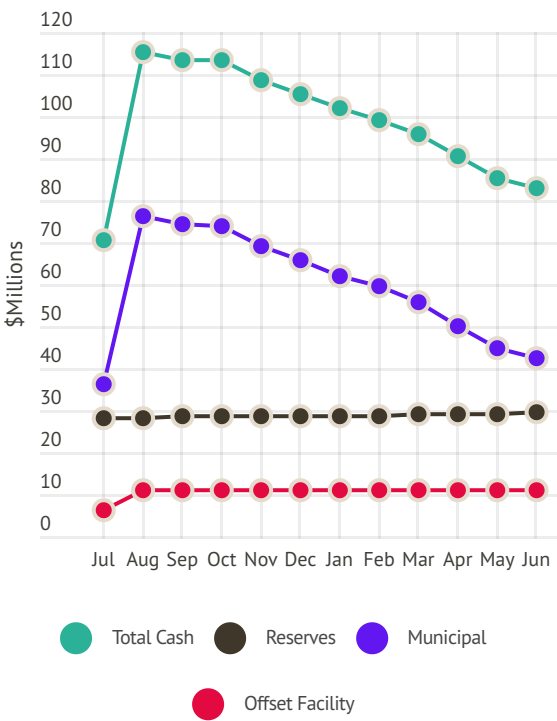
\$588k ▼

Estimated deficit at 30 June 2023 with proposed budget amendments

\$17.4 million ▼

Year to Date Actual Surplus

Investments



Loans

- Actual Principal Outstanding \$23.6M ▼
- Actual Principal Repayments Made \$4.2M ▲
- Actual Interest Paid \$556K ▲
- Actual New Loans Drawn Down \$3.7M —
- Amount of Interest Saved from Loan Offset Facility \$202K ▲

Rates Outstanding

16 Properties with >\$10K outstanding —

64 Properties \$3K to \$10K outstanding ▼

11 Properties commenced legal action in 22/23 —

\$2.12M Rates Exemptions —

Sundry Debtors Outstanding

Current accounts due (\$2.3M) ▼

New Aged Debtor reporting functions being developed post Phase 2 implementation.

Budget Proposed Amendments

- Transfer Restart Mandurah capital project to Restricted Cash Reserve \$787k
- Transfer Public Art fund held in Asset Management Reserve to new Public Art Reserve - 9\$90k
- Transfer \$500k to new Community Safety Reserve from anticipated 2023 surplus
- Allocate 2022 surplus of \$2.6M to Asset Management Reserve
- Increase in capital budget of \$15k for the MARC Sauna Expansion and Refurbishment, funded from MARC Additional CCTV capital project.
- Increase in capital budget of \$20k for the Installation of Flood Lighting at Mandurah Tennis Club, funded from SL Parks and Reserves capital budget.
- Unbudgeted capital expenditure of \$9,364 for Floating Dock, funded from Major POS Replanting - Marina operating budget.
- Increase in capital expenditure of \$60,069 for Parks and Mowers and \$228,107 for Trucks and Buses, funded from Plant Reserve \$288,176.
- Unbudgeted capital expenditure of \$18,086 for Installation of CCTV - Giants of Mandurah (Coodanup Foreshore)
- \$87k transfer into Reserve for Assertive Outreach Program

3 Tenders awarded during the month through CEO delegation ▼

34.4% Grants received for the 22/23 year ▲
Council Meeting 25 July 2023

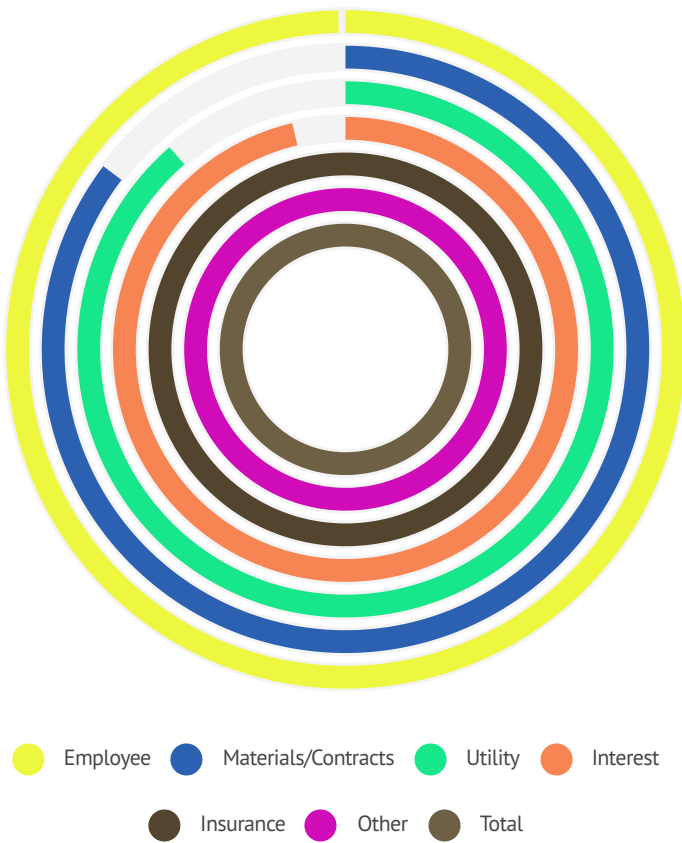
Summary

- Actual Rates Raised \$87.36M ▲
- Actual Rates Received \$87.47M (97.8% collected) ▲
- Actual Operating Revenue \$130.9M ▲
- Actual Capital Revenue \$7.8M ▲
- Actual Operating Expenditure \$145.7M ▲
- Actual Capital Expenditure \$20.6M ▲
- Actual Proceeds from Sale of Assets \$894kK ▲

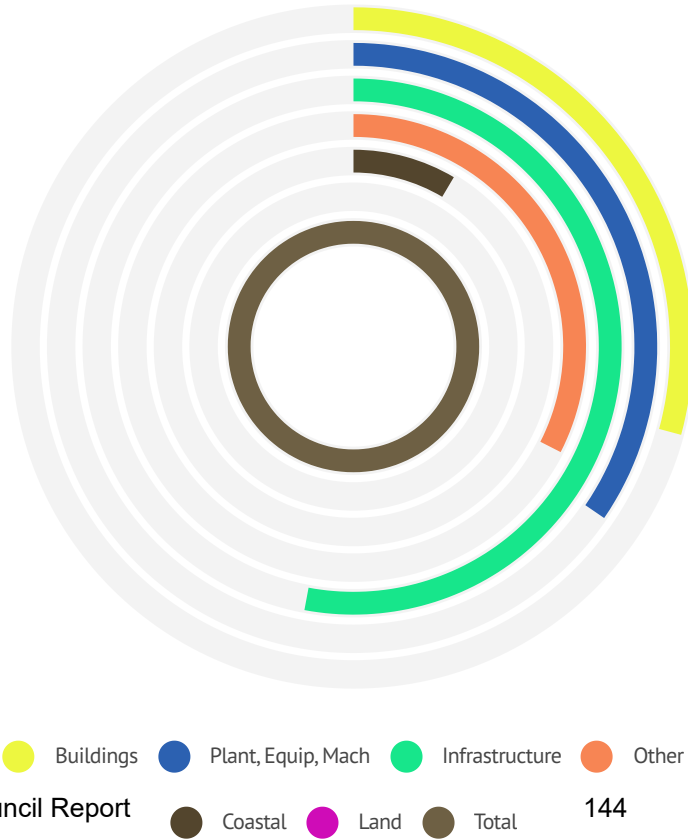
Year to Date Revenue Actuals Compared to Current Budget

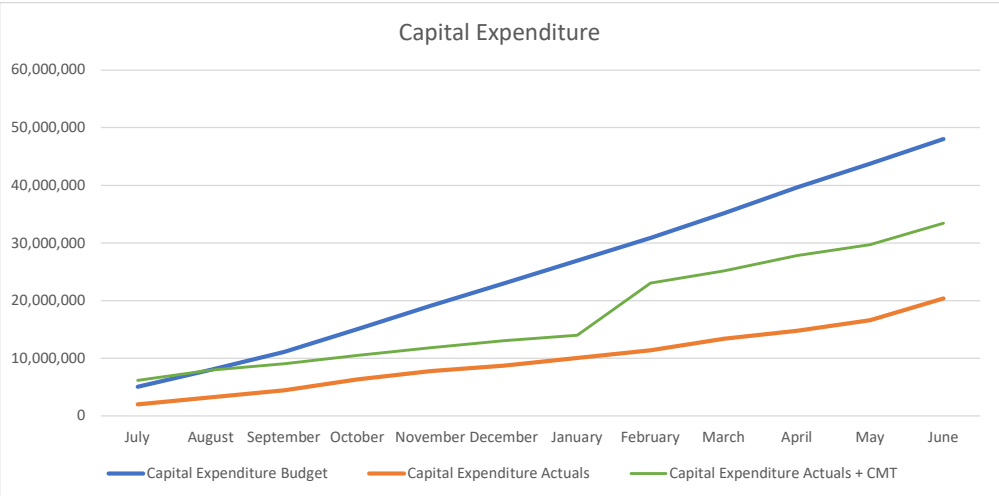
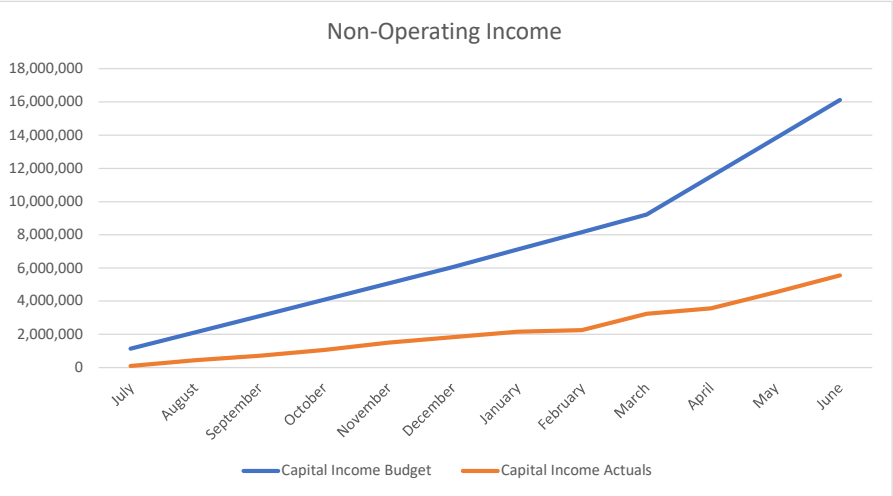
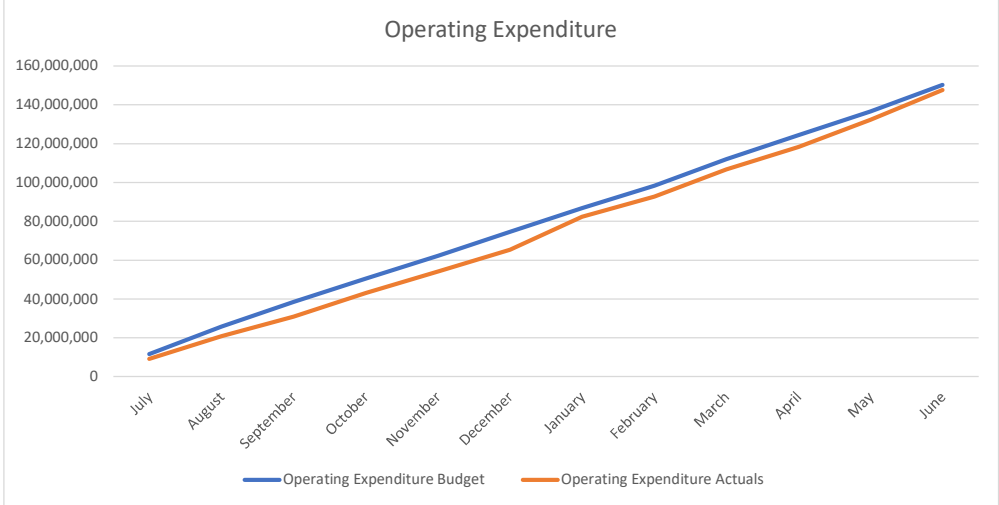
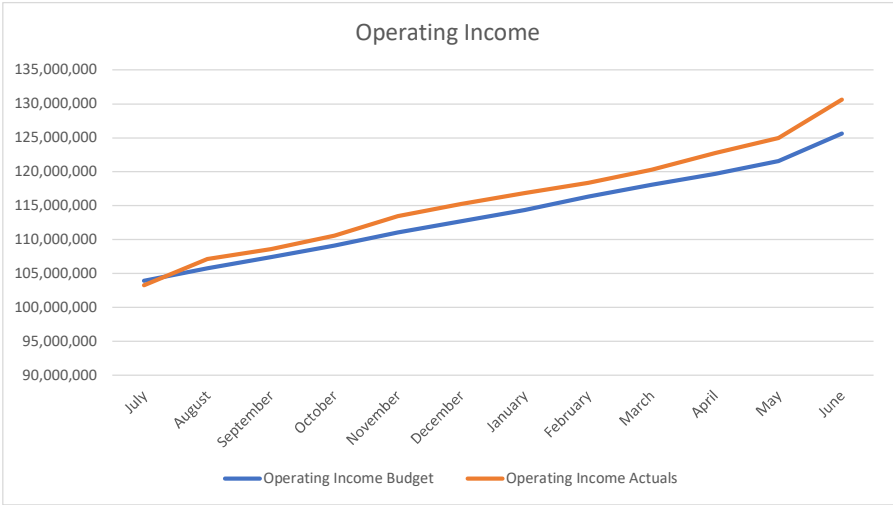


Year to Date Expenditure Actuals Compared to Current Budget



Year to Date Capital Actuals Compared to Current Budget





CITY OF MANDURAH
MONTHLY FINANCIAL REPORT
For the Period Ended 30 June 2023

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**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)		3,864,653	3,864,653	3,864,650			
Revenue from operating activities							
Rates		87,152,819	87,152,819	87,363,981	211,162	0.24%	
Operating grants, subsidies and contributions		5,138,852	5,138,852	6,474,595	1,335,743	25.99%	▲
Fees and charges		30,169,135	30,169,135	32,019,991	1,850,856	6.13%	
Interest earnings		1,900,000	1,900,000	3,527,737	1,627,737	85.67%	▲
Other revenue		1,257,941	1,257,941	1,257,988	47	0.00%	
Profit on disposal of assets		-	-	277,129	277,129	100.00%	
		125,618,747	125,618,747	130,921,421	5,302,674	4.22%	
Expenditure from operating activities							
Employee costs		(50,276,065)	(50,276,065)	(50,106,516)	169,549	0.34%	
Materials and contracts		(57,999,553)	(57,999,553)	(49,481,107)	8,518,446	14.69%	▲
Utility charges		(4,561,221)	(4,561,221)	(4,041,346)	519,875	11.40%	▲
Depreciation on non-current assets		(34,801,704)	(34,801,704)	(34,648,383)	153,321	0.44%	
Interest expenses		(944,929)	(944,929)	(910,152)	34,777	3.68%	
Insurance expenses		(1,761,923)	(1,761,923)	(1,777,661)	(15,738)	(0.89%)	
Other expenditure		-	-	(51,044)	(51,044)	100.00%	▼
Loss on disposal of assets	1(a) & 4	-	-	(4,704,153)	(4,704,153)	100.00%	▼
		(150,345,395)	(150,345,395)	(145,720,362)	4,625,033	3.08%	
Non-cash amounts excluded from operating activities	1(a)	34,756,704	34,756,704	38,943,269	4,186,565	12.05%	
Amount attributable to operating activities		10,030,056	10,030,056	24,144,327	14,114,271	(140.72%)	
Investing activities							
Non-operating grants, subsidies and contributions	10	16,112,630	16,112,630	7,802,654	(8,309,976)	(51.57%)	▼
Proceeds from disposal of assets	4	2,498,621	2,498,621	894,549	(1,604,072)	(64.20%)	▼
Payments for property, plant and equipment	6	(48,023,755)	(48,023,755)	(20,561,237)	27,462,519	57.19%	▲
Amount attributable to investing activities		(29,412,504)	(29,412,505)	(11,864,034)	17,548,471	59.66%	
Non-cash amounts excluded from investing activities	1(b)	(5,314,125)	(5,314,125)	1,556,902	6,871,027	(129.30%)	
Amount attributable to investing activities		(34,726,629)	(34,726,630)	(10,307,132)	24,419,498	70.32%	
Financing Activities							
Proceeds from new debentures	7	6,034,837	6,034,837	3,866,732	(2,168,105)	(35.93%)	▼
Unspent Loans Utilised		3,122,402	3,122,402	-	(3,122,402)	100.00%	▼
Repayment of debentures	7	(4,506,370)	(4,506,370)	(4,157,998)	348,372	7.73%	
Payment of lease liability		(555,200)	(555,200)	(428,108)	127,092	22.89%	▲
Proceeds from new interest earning liability		992,050	992,050	896,397	(95,653)	(9.64%)	▼
Principal elements of interest earning liability		(544,988)	(544,988)	(544,988)	0	0.00%	▼
Proceeds from community loans		50,271	50,271	49,604	(667)	(1.33%)	
Transfer from reserves	8	21,640,496	21,640,496	-	(21,640,496)	(100.00%)	▼
Transfer to reserves	8	(2,859,383)	(2,859,383)	-	2,859,383	100.00%	▲
Amount attributable to financing activities		23,374,114	23,374,114	(318,361)	(23,692,476)	101.36%	
Closing Funding Surplus / (Deficit)	1(d)	2,542,195	2,542,195	17,383,484	14,841,289	583.80%	

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Budget data as per the adopted materiality threshold.

Refer to Note 13 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Local Government (Financial Management) Regulation 1996.

	Notes	Annual Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Movement in liabilities associated with restricted cash		(45,000)	-	63,453
Movement in pensioner deferred rates (non-current)		-	-	755
Movement in employee benefit provisions (non-current)		-	-	(196,346)
Add: Loss on asset disposals	4	-	-	36,221
Add: Loss on asset write offs		-	-	4,667,932
Add: Depreciation on assets		34,801,704	34,801,704	34,648,383
Total non-cash items excluded from operating activities		34,756,704	34,801,704	38,943,269

(b) Non-cash items excluded from investing activities

The following non-cash revenue and expenditure has been excluded from investing activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

Adjustments to investing activities				
Movement in non current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity				
Movement in current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity associated with restricted cash		(5,314,125)	-	1,556,902
Total non-cash amounts excluded from investing activities		(5,314,125)	-	1,556,902

(c) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with regulation 32 of the Local Government (Financial Management) Regulations 1996 to agree to the surplus/(deficit) after imposition of general rates.

		Budget Closing 30 Jun 2022	Budget Closing 30 Jun 2023	Year to Date 30 Jun 2023
Adjustments to net current assets				
Less: Reserves - restricted cash		(24,888,945)	(31,689,865)	(51,301,746)
Less: Unspent loans		(207,137)	(295,779)	(3,470,667)
Less: Other receivables		(80,000)	-	0
Less: Prepaid Rates		-	-	
Less: Clearing accounts		-	-	(28,665)
Add: Borrowings	7	9,826,754	4,158,994	428,980
Add: Other liabilities		3,417,743	1,115,424	8,963,613
Add: Lease liability		759,243	-	525,226
Add: Provisions - employee		5,216,724	4,206,636	4,994,037
Add: Loan Facility offset		-	-	44
Total adjustments to net current assets		(5,955,618)	(22,504,590)	(39,889,178)

(d) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	23,759,820	48,834,447	82,279,067
Rates receivables	3	2,480,445	2,365,697	1,925,935
Receivables	3	4,341,798	3,257,820	2,278,522
Other current assets		549,233	1,488,370	2,275,656
Less: Current liabilities				
Payables		(9,848,897)	(17,503,876)	(12,255,704)
Borrowings	7	(5,105,388)	(4,158,994)	(428,980)
Interest earning liabilities		-	16,848	(12,775)
Unspent non-operating grant, subsidies and contributions liability		(1,065,909)	-	(6,979,480)
Lease liabilities		(759,243)	(421,216)	(525,226)
Provisions		(8,396,241)	(8,832,311)	(11,284,353)
Less: Total adjustments to net current assets	1(c)	(5,955,618)	(22,504,590)	(39,889,178)
Closing Funding Surplus / (Deficit)		-	2,542,195	17,383,484

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023

OPERATING ACTIVITIES
NOTE 2
CASH AND INVESTMENTS

	Total Amount	Interest rate	Total Interest Earnings at Maturity Date	Institution	S&P rating	Deposit Date	Maturity Date	Term days
	\$	\$	\$	\$				
Cash on hand								
Westpac Municipal Bank Account (inc. Bonds Investments & Notice Savers)	32,946,166	Variable		Westpac	AA-	NA	NA	
	32,946,166							
Municipal Investments								
Muni 10 - 9652-46197	30,146	2.00%	150	ANZ	AA-	1/04/2023	1/07/2023	91
Muni 42 - 98-829-1441	6,248,165	4.65%	70,828	NAB	AA-	18/05/2023	16/08/2023	90
Muni 48 - B33713404.116	3,119,486	4.74%	36,830	CBA	AA-	22/05/2023	22/08/2023	92
Muni 49 - 97-760-7420	3,118,280	4.65%	35,736	NAB	AA-	22/05/2023	21/08/2023	91
Muni 54 - 27-028-9270	3,102,049	4.10%	10,418	NAB	AA-	28/06/2023	28/07/2023	30
Muni TD WBC 1 - 032-108 267918	2,022,638	4.54%	22,638	Westpac	AA-	18/04/2023	18/07/2023	91
Muni TD WBC 2 - 032-108 267889	3,033,957	4.54%	33,957	Westpac	AA-	18/04/2023	18/07/2023	91
	20,674,719							
Reserve Investments								
Reserve 42 - 36-976-7906	3,202,860	5.35%	83,222	NAB	AA-	19/06/2023	18/12/2023	182
Reserve 44 - 70-586-3025	3,154,343	5.05%	39,646	NAB	AA-	26/06/2023	26/09/2023	92
Reserve 45 - 70-568-6989	3,148,459	4.45%	68,712	NAB	AA-	27/03/2023	26/09/2023	183
Reserve 47 - B33713404.106	4,157,147	4.22%	43,282	CBA	AA-	17/04/2023	17/07/2023	91
Reserve 48 - B33713404.106	6,291,193	4.33%	132,960	CBA	AA-	17/04/2023	16/10/2023	182
Reserve TD WBC 1 - 032-108 267862	3,319,713	4.54%	37,155	Westpac	AA-	18/04/2023	18/07/2023	91
Reserve TD WBC 2 - 032-108 267897	3,033,957	4.54%	33,957	Westpac	AA-	18/04/2023	18/07/2023	91
Reserve TD WBC 3 - 032-108 267926	3,033,957	4.54%	33,957	Westpac	AA-	18/04/2023	18/07/2023	91
	29,341,629							
Total Municipal and Reserve Funds	82,962,514		683,448					

Interest revenue

Investment Interest Accrued	332,340
Investment Interest Matured	2,443,531
Rates Interest	751,866
	3,527,737

Interest Earned

\$3,527,737

	Amount	Interest rate on loans	Interest Saved	YTD Interest Saved
Loan Offset Facility				
Westpac	44	5.70%	18,523	202,327

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of twelve months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

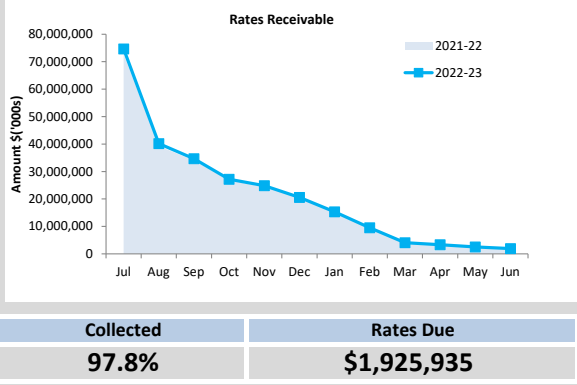
Total Municipal Cash	Unrestricted
\$82.96 M	\$53.62 M

Rates Receivable	30-Jun-22	30-Jun-22	30 Jun 23
	\$		\$
Opening Arrears Previous Years	3,093,324	3,093,324	2,028,200
Rates levied	82,607,155	82,607,155	87,363,981
Less - Collections to date	(83,672,279)	(83,672,279)	(87,466,245)
Equals Current Outstanding	2,028,200	2,028,200	1,925,935
Net Rates Collectable	2,028,200	2,028,200	1,925,935
% Collected	97.6%	97.6%	97.8%

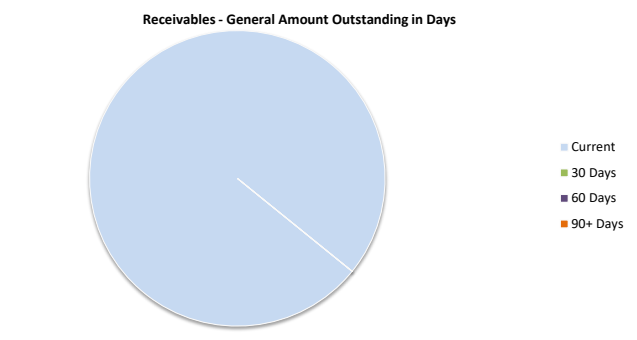
	30 Jun 22	30 Jun 23
- No. of Legal Proceedings Commenced for the financial year	39	11
- No. of properties > \$10,000 outstanding	27	16
- No. of properties between \$3,000 and \$10,000 outstanding	172	64
- Value of Rates Concession	69,766	68,587
- Value of Rates Exemptions	2,027,889	2,117,724

KEY INFORMATION

Rates and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of rates and other receivables is reviewed on an ongoing basis. Other receivables that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Receivables - General	30-Jun-22	Current	30 Days	60 Days	90+ Days	30 Jun 23
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Sundry receivable	1,223,351	624,315				624,315
Recreation Centres	122,915	197,441				197,441
Mandurah Ocean Marina	22,829	(122,786)				(122,786)
GST receivable	864,929	557,591				557,591
Allowance for impairment of receivables	(158,610)	(210,870)				(210,870)
Infringements	871,737	860,456				860,456
Pensioners rates and ESL deferred	77,625	61,804				61,804
Other Receivables	299,818	310,570				310,570
Total Receivables General Outstanding	3,324,595	2,278,522	0	0	0	2,278,522
Percentage		100%	0%	0%	0%	



Debtors Due
\$2,278,522
Over 30 Days
0%
Over 90 Days
0%

Asset	Asset ID	Asset Owner	Budget	YTD Actual			
			Proceeds	Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$
Land							
Land			1,000,000	4,704,153	0	0	(4,704,153)
Infrastructure Assets			0				
Light Passenger Vehicles - Replacement							
Toyota Rav4 MH8428A	C00918	Infrastructure Management	11,096	10,557	24,351	13,794	0
Toyota Rav4 MH8442A	C06018	Development Compliance	14,891	0	0	0	0
Toyota Rav4 MH8976A	C06218	Infrastructure Management	13,088	0	0	0	0
Subaru Outback MH4947B	C03418	Strategic Planning	21,773	20,514	27,768	7,254	0
Toyota Rav4 MH9326A	C06818	Community Capacity Building	15,593	0	0	0	0
Honda HR-V MH8513A	C00619	CityParks	14,853	14,281	23,441	9,160	0
Toyota Prius MH9886A	C07019	Youth Development	12,400	0	0	0	0
Subaru XV MH8534A	C07519	Design and Development	15,460	0	0	0	0
Light Commercial Vehicles - Replacement							
Holden Trailblazer MH8622A	C05018	Development Compliance	13,708	10,723	22,086	11,363	0
Holden Colorado MH8957A	U03518	Rangers	21,003	0	0	0	0
Holden Colorado MH8958A	U04018	CityWorks	16,547	0	0	0	0
Isuzu D'MAX MH7872A	U04218	Marina	19,990	19,262	29,805	10,543	0
Ford Ranger MH7913A	U07518	CityWorks	21,365	0	0	0	0
Isuzu D'MAX MH7534A	U07618	Marina	17,094	0	0	0	0
Ford Ranger MH8305A	U04318	CityWorks	21,848	0	0	0	0
Ford Ranger MH8349A	U01918	CityWorks	17,927	17,122	22,760	5,637	0
Nissan Navara MH9384A	U06818	CityBuild	16,826	0	0	0	0
Mitsubishi Triton MH8327A	U07918	Festival and Events	16,871	0	0	0	0
Holden Colorado MH9619A	U01218	Rangers	19,425	0	0	0	0
Isuzu D'MAX MH9172A	U01319	ICT	18,445	16,459	24,358	7,899	0
Ford Ranger MH0438B	U08019	CityParks	24,359	0	0	0	0
Holden Colorado MH1036B	U02819	Rangers	15,438	12,789	24,450	11,662	0
Holden Trailblazer MH0176B	C07819	CityFleet	17,087	15,661	32,995	17,334	0
Trucks & Buses Replacements							
Hino FG1628 5	T006	Built & Natural Environment	44,376	0	0	0	0
Hino 500-FG1628-HIAB-88	T026	Built & Natural Environment	48,954	0	0	0	0
Nissan PK16 28	T002	Built & Natural Environment	44,443	0	0	0	0
Hino 300-716-KEVREK-1000	T005	Built & Natural Environment	35,985	0	0	0	0
Hino 300-716-KEVREK-1500	T007	Built & Natural Environment	35,985	0	0	0	0
Trailers							
Parks & Mowers							
Kubota Outfront Mower 60 F369	M03018	Parks South	10,853	0	0	0	0
Kubota Outfront Mower 72 F369	M03618	Parks North	10,853	0	0	0	0
Kubota Outfront Mower 72 F369	M02118	Parks Central	10,853	0	0	0	0
John Deere Outfront Mower 60I	M02717	Parks Assets	13,044	0	0	0	0
Kubota Outfront Mower 72	M01419	Parks Assets	18,113	0	0	0	0
Kubota Outfront Mower 60 F369	M03119	Parks Central	12,253	0	0	0	0
Toro Zero Turn 72	M02219	Parks South	20,094	0	0	0	0
Toro Zero Turn 72	M01119	Parks Central	20,094	0	0	0	0
Toro Zero Turn 72	M00419	Parks South	20,795	0	0	0	0
Minor Equipment >\$5000							
Construction Vehicles - Replacement							
KOMATSU WHEEL LOADER	G004	Built & Natural Environment	109,579	0	0	0	0
Plant disposals carried over from 2021/22 budget:							
Light Passenger Vehicles - Replacement							
Mazda CX-5 MH3806A	C04016	Place & Communities - RECREATION SERVICES	16,150	0	0	0	0
SUBARU-OUTBACK MH6704A	C02518	People & Communities - GENERAL MANAGER MPAC	15,765	15,765	29,131	13,367	0
TOYOTA-RAV4 MH7382A	C03818	Built & Natural - DESIGN & DEVELOPMENT SERVICES	12,326	12,563	27,305	14,742	0
MAZDA-CX-5 MH7550A	C04318	Built & Natural - CIVIL MAINTENANCE	19,813	15,897	19,813	3,916	0
MITSUBISHI-LS OUTLANDER MH5475A	C04717	Built & Natural - ENGINEERING COORDINATOR	20,268	12,834	20,268	7,434	0
MAZDA-CX-5 MH8253A	C07618	Business Services - RANGER SERVICES COORDINATOR	15,400	15,400	23,904	8,504	0
Toyota Prado MH7056A	C01117	Mayor's Office	24,367	42,907	35,366	0	(7,540)
HYUNDAI-SANTE MH7641A	FEC01718 - C01718	Built & Natural - DESIGN & DEVELOPMENT SERVICES	0	0	0	0	0
Light Commercial Vehicles - Replacement							
FORD-RANGER MH7859A	U00417	Built & Natural - CITYWORKS	20,353	20,353	23,222	2,869	0
FORD-RANGER MH8377A	U01018	Built & Natural - CITYWORKS	12,451	12,451	24,131	11,680	0
HOLDEN-COLORADO MH6352A	U02317	Built & Natural - CITYBUILD	27,313	17,753	27,313	9,560	0
FORD-RANGER MH8056A	U02418	Built & Natural - SURVEYING SERVICES	19,329	19,403	26,169	6,766	0
HOLDEN-COLORADO MH6112A	U03117	Built & Natural - CITYBUILD	18,228	18,228	27,768	9,539	0
FORD-RANGER MH7543A	U03417	Built & Natural - TRAFFIC MANAGMENT	20,507	20,507	25,722	5,215	0
HYUNDAI-ILOAD MH6241A	U03617	Built & Natural - PARKS MAINTENANCE - RETIC	18,607	18,607	23,541	4,934	0
HOLDEN-COLORADO MH6110A	U06717	Built & Natural - CITYBUILD	18,228	18,228	25,878	7,649	0
HYUNDAI-ILOAD MH6169A	U07117	Built & Natural - CITYBUILD	20,157	20,157	23,605	3,448	0
FORD-RANGER MH4982A	U07417	Built & Natural - CITYWORKS	16,048	16,048	17,995	1,947	0
HOLDEN-COLORADO MH9283A	U07818	Built & Natural - RANGERS	22,036	23,077	27,312	4,234	0
TOYOTA-HILUX MH6817A	U03817	Built & Natural - CITYBUILD	0	0	0	0	0
ISUZU-D'MAX MH5394A	U05717	Business Services - ENVIRONMENTAL HEALTH COORDINATOR	0	0	0	0	0
Mazda CX-5 MH5068A	C05517	Asset Management	22,072	15,824	22,072	6,248	0
Trucks & Buses Replacements							
Trailers							
Wastech Semi Trailer	V05020-	Built & Natural	35,327	0	0	0	0
Wastech Semi Trailer	V05120-	Built & Natural	35,327	0	0	0	0
Parks & Mowers							
TORO - ZERO TURN 60" SD DECK	M00117	Built & Natural - PARKS CENTRAL	12,000	0	0	0	0
TORO - ZERO TURN 72" RD DECK	M01817	Built & Natural - PARKS SOUTHERN	7,643	0	0	0	0

			Budget	YTD Actual			
Asset	Asset ID	Asset Owner	Proceeds	Net Book Value	Proceeds	Profit	(Loss)
Minor Equipment >\$5000							
PUMPS AUSTRALIA-HPM WATER CLEANER HOT AND COLD	P61517	Built & Natural -CITYBUILD	9,448	5,698	9,448	3,750	0
PUMPS AUSTRALIA-HPM WATER CLEANER HOT AND COLD	P61617	Built & Natural -CITYBUILD	8,126	5,698	8,126	2,428	0
HAKO-CITYMASTER	P61817	Built & Natural -CIVIL MAINTENANCE	0	0	0	0	0
Construction Vehicles - Replacement							
KOMATSU - WHEEL LOADER	G005	Built & Natural -WORKS CONSTRUCTION	65,410	0	0	0	0
Plant disposals from 2021/22 budget:							
Light Passenger Vehicles - Replacement							
MAZDA CX-5 - MH5012A	C07317	Built & Natural -PARKS	20,041	12,868	20,041	7,173	0
TOYOTA RAV4 CV	C07418	Built & Natural - Landscape Management	0	12,241	20,495	8,254	0
Light Commercial Vehicles - Replacement							
FORD RANGER PU MK11 - MH3964A	U02617	Business Services - Ranger Services	22,086	16,100	22,086	5,986	0
FORD RANGER PU MK11 - MH4447A	U06617	Business Services - Ranger Services	29,359	18,311	29,359	11,048	0
TOYOTA HIACE VAN - MH5074A	U04617	Built & Natural -PARKS	0	16,592	31,026	14,434	0
FORD RANGER PU MK11 - MH6525A	U00617	Built & Natural -BUILD	0	15,784	23,141	7,357	0
Construction Vehicles - Replacement							
BOMAG - MULTI-TYRE ROLLER BW24R	R002	Build & Natural - Civil Contruccion	32,818	48,584	32,818	0	(15,766)
Trailers							
TRAILER - SIGN 750KG	P011	Build & Natural - Civil Traffic	0	893	335	0	(558)
Parks & Mowers							
TORO - REEL MASTER 7000-D	M02517	Built & Natural -PARKS	8,258	20,000	8,258	0	(11,742)
Kubota Outfront Mower 72 F369	M01516	Built & Natural -PARKS	0	7,500	6,886	0	(614)
			2,498,621	5,357,794	894,549	277,129	(4,740,373)

KEY INFORMATION

Category	Value
Annual Budget	2,498,621
Actual YTD	894,549

Proceeds on Sale		
Annual Budget	YTD Actual	%
\$2,498,621	\$894,549	36%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

**NOTE 5
TENDERS/QUOTES AWARDED FOR THE MONTH**

CEO delegation – accepted/rejected tenders during the month
Awarded under Financial Authorisation \$250,000 and above

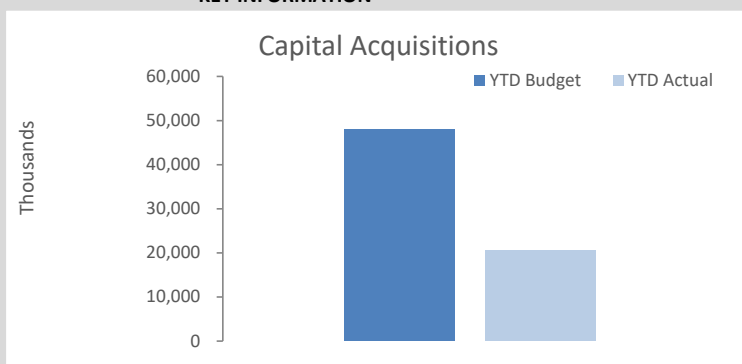
Tender code	Tender Description	Company Awarded to	Contract Term	Contract Amount
T03-2023	Parks and Reserves Signage - Separable Package 1	Declines to accept all tenderers	N/A	N/A
T03-2023	Parks and Reserves Signage - Separable Package 2	Dummett Enterprises Pty Ltd ATF The Dummett Family	One year, with a further Two (2), One (1) year option periods - a total of Three (3) years	\$195,000 excl. GST
T04-2023	Natural Areas Weed Control	Martins Environmental Services Pty Ltd	Three years with the option to extend for a further one year	\$2,000,000 (ex GST) for the term of the contract

Capital Acquisitions	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	2,855,325	13,343,315	13,343,316	3,894,757	(9,448,559)
Equipment	95,853	125,059	125,059	102,104	(22,956)
Machinery	3,495,770	5,854,940	5,854,940	1,963,725	(3,891,215)
Infrastructure - Roads	10,939,402	12,238,366	12,238,366	7,984,356	(4,254,010)
Bridges	370,137	235,189	235,189	160,774	(74,415)
Parks	4,721,351	12,897,658	12,897,658	5,012,077	(7,885,581)
Drainage	756,649	1,353,884	1,353,884	989,688	(364,195)
Coastal & Estuary	375,698	784,648	784,648	66,738	(717,910)
Other Infrastructure	275,634	1,190,696	1,190,696	387,018	(803,678)
Capital Expenditure Totals	23,885,819	48,023,755	48,023,755	20,561,237	(27,462,519)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
City of Mandurah Contribution	11,268,603	11,660,586	11,660,586	7,997,302	(3,663,285)
Capital grants and contributions	5,262,383	16,112,630	16,112,630	7,802,654	(8,309,976)
Borrowings	4,159,000	9,157,239	9,157,239	3,866,732	(5,290,507)
Other (Disposals & C/Fwd)	853,359	1,498,621	1,498,621	894,549	(604,072)
Cash Backed Reserves					
Building Reserve	-	397,140	397,140	-	(397,140)
Asset Management Reserve	890,474	6,180,975	6,180,975	-	(6,180,975)
Cultural Centre Reserve	-	213,495	213,495	-	(213,495)
Sustainability Reserve	77,000	127,000	127,000	-	(127,000)
Sanitation Reserve	1,275,000	1,034,695	1,034,695	-	(1,034,695)
Unspent Grants & Contributions Reserve	-	63,897	63,897	-	(63,897)
City Centre Land Acquisition Reserve	100,000	100,000	100,000	0	(100,000)
Plant Reserve	-	1,477,478	1,477,478	-	(1,477,478)
Capital Funding Total	23,885,819	48,023,755	48,023,755	20,561,237	(25,885,041)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$48.02 M	\$20.56 M	43%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$16.11 M	\$7.8 M	48%

Capital Expenditure Total

Level of Completion Indicators

0%

20%

40%

60%

80%

100%

Over 100%

Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Increase

Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment	
Land								
Buildings								
	750686	22-23 Enhancements to Reserve Changerooms	56,316	56,316	56,316	15,111	41,205	Design only. Project to be carried over to 2023-24.
	750687	22-23 LED Buildings Plan	77,418	48,418	48,837	27,656	20,762	Construction 50% complete. Project to be carried over to 2023-24.
	750688	22-23 MPAC Internal Refurb	122,858	127,858	127,858	22,858	105,000	Design only. Project to be carried over to 2023-24.
	750689	Works & Services Building Refurb	218,644	602,115	602,115	46,739	555,376	Construction to commence in 2023-24.
	750690	Install walls and roof to the Camera Deck at Rushton Main	25,350	25,350	25,350	9,850	15,500	Design only. Project to be carried over to 2023-24.
	750691	Install of Emergency Door - Shower Service	52,423	13,847	13,847	13,847	0	Complete.
	750692	Upgrade to the Bortolo Pavilion Kitchen	13,263	13,263	13,263	5,013	8,250	Complete.
	750693	Minor Improvements to Lakelands Community House	24,423	22,391	22,391	22,391	0	Complete.
	750694	Tims Thicket Waste Facility - Decommissioning	150,000	10,000	10,000	0	10,000	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
	750695	WMC - Upgrade Fire Fighting Infrastructure	150,000	150,000	150,000	0	150,000	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
	750696	MPAC - External Steelwork	95,426	95,426	95,426	10,426	85,000	Scope of work to be confirmed.
	750697	Minor Improvements to Sutton Hall	57,098	49,099	49,099	47,472	1,627	Construction complete.
	750699	Admin. Building Foyer - Front Door Reveals Replacement	8,006	39,332	39,332	38,152	1,179	Construction complete.
	750700	Administration Building - Foyer Upgrade	238,435	258,733	258,733	237,911	20,823	Construction complete.
	750701	Billy Dower Flooring	60,637	36,910	36,910	36,910	0	Complete.
	750702	Civic Building Roof Renewal	89,535	130,000	130,000	29,335	100,665	Design only. Project to be carried over to 2023-24.
	750703	Dudley Park Bowling Club - Dance Floor Ceiling Replacement	34,528	52,309	52,309	44,183	8,126	Construction complete.
	750704	Mandurah Bridge Club - Air Conditioner	56,203	41,073	41,073	41,073	0	Complete.
	750705	Mandurah Community House (MFHS & Pottery House) Roof Renewal	35,213	105,213	105,213	48,713	56,500	Construction complete.
	750706	Mandurah Community Museum Roof & Gutters	179,326	179,326	179,326	112,168	67,157	Construction complete.
	750707	MARC - Creche Blind Replacement	53,053	34,028	34,028	31,985	2,044	Construction complete.
	750708	MARC Sauna Expansion & Refurbishment	48,742	43,742	43,742	8,742	35,000	Construction 50% complete. Project to be carried over to 2023-24.
	750710	PBSLSC - External Steelwork Painting	25,314	30,314	30,314	314	30,000	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
	750711	Mandurah Tennis Club	34,423	20,861	20,861	20,861	(0)	Complete.
	750712	Refurbishment of Billy Dower Youth Centre	57,372	57,372	57,372	10,872	46,500	Concept development only.
	750713	Port Bouvard Surf Life Saving Club Floor	16,158	21,294	21,294	21,294	0	Complete.
	750714	Rushton Park North Pavilion Roof (inc Verandah Redesign)	58,847	13,847	13,847	14,247	(400)	Complete.
	750715	Rushton Park Stadium - External Painting Walls and Steelwork	35,209	61,209	61,209	61,089	120	Complete.
	750718	Verandah on the air pistol shed at Port Bouvard Pistol Club	25,365	50,421	50,421	48,377	2,044	Complete.
	750719	22-23 Reserve Meter Replacement Program	50,418	50,418	50,418	0	50,418	Project is not proceeding in 2022-23.
	750720	22-23 Site Main Switchboard Program	50,418	50,418	50,418	0	50,418	Project is not proceeding in 2022-23.
	750649	Falcon Family Centre - External Works	58,401	58,401	58,401	10,629	47,772	Project is not proceeding in 2022-23.
	750655	MARC Leisure Pool Acoustics	218,435	325,835	325,835	18,435	307,400	Works to be undertaken in conjunction with MARC Roof Repairs project.
	750722	Admin Building - CEO Area Refurbishment	82,065	82,065	82,065	69,110	12,956	Complete.
	750725	Other Buildings Renewal	296,000	14,390	14,390	0	14,390	Project is not proceeding in 2022-23.
	750647	Dawesville Community Centre	0	692,899	692,899	274,729	418,170	Design only. Project to be carried over to 2023-24.
	750657	MPAC Internal Refurb	0	348,800	348,800	322,247	26,553	Construction 95% complete. Project to be carried over to 2023-24.
	750660	WMC Tipping Shed	0	155,215	155,215	1,276	153,939	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
	750661	Works & Services Building Refurb	0	186,400	186,400	47,095	139,305	Construction 15% complete. Project to be carried over to 2023-24.
	750671	Mandurah Library Re Roofing Project	0	153,935	153,935	132,785	21,150	Construction complete.
	750673	Mewburn Ablution Refurbishment	0	0	0	0	0	Project is not proceeding in 2022-23.
	400030	Owen Avenue Ablution	0	144,090	144,090	119,633	24,457	Construction complete.
	750623	Administration Building - Foyer Security	0	9,742	9,742	10,101	(359)	Complete.
	750633	Stage 2 of Upgrades to Peelwood Reserve	0	232,351	232,351	232,351	0	Complete.
	750643	Falcon Family Centre Upgrade	0	71,796	71,796	975	70,821	Project is not proceeding in 2022-23.
	750679	Solar Plan 2021/22	0	50,000	50,000	4,740	45,260	Construction 40% complete. Project to be carried over to 2023-24.
	750678	ManPAC RVIF Lighting	0	267,495	267,495	740	266,755	Construction 15% complete. Project to be carried over to 2023-24.
	750681	MARC Roof Repairs	0	7,535,654	7,535,654	1,494,957	6,040,697	Refer to Financial Report, Key Capital Projects table.
	750684	Southern Operations Ramp	0	25,201	25,201	25,951	(750)	Complete.
	750685	Visitors Centre Transit Station	0	9,864	9,864	9,545	319	Complete.
	750721	Rushton Park Main - Staircase Remedial Work	0	13,910	13,910	13,910	0	Complete.
	750726	Changing Places - Eastern Foreshore Mandurah	0	140,075	140,075	0	140,075	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
	750727	Changing Places - Western Foreshore Mandurah	0	17,506	17,506	0	17,506	Construction complete.

Council Meeting

Council Report

Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
750729	MPAC Fly Tower and Auditorium Façade Cladding and Roof	0	100,000	100,000	1,389	98,611	Design only. Project to be carried over to 2023-24.
750730	Falcon eLibrary Air Conditioning	0	165,000	165,000	20,646	144,354	Construction 95% complete. Project to be carried over to 2023-24.
750731	MARC Showcourts Emergency Exit Egress Pathway	0	23,000	23,000	20,056	2,944	Construction complete.
750755	Mandurah Visitors Centre - Decking Upgrade	0	28,786	28,786	28,786	(0)	Complete.
Bridges							
880014	Cambria Island Abutment Walls Repair	370,137	0	0	0	0	Project is not proceeding in 2022-23.
880012	Lakelands-Madora Bay Pedestrian Bridge	0	235,189	235,189	160,774	74,415	Durability report options being assessed.
Parks							
700518	Eastport Foreshore Upgrade	164,384	164,384	164,384	28,528	135,856	Construction 25% complete. Project to be carried over to 2023-24.
700519	South East Dawesville - Boundary Fence	79,115	79,115	79,115	67,280	11,835	Construction 95% complete. Project to be carried over to 2023-24.
700520	Bortolo Reserve Soccer Goals	11,199	12,158	12,158	13,826	(1,668)	Complete.
700521	Lakes Lawn Cemetery - Plinths and Irrigation Upgrade	56,791	56,791	56,791	31,951	24,840	Construction complete.
700522	Capital Replacement Cost of Artesian Pump Assets	53,106	53,106	53,106	51,086	2,020	Complete.
700523	Kangaroo Paw Park	443,109	473,109	473,109	401,787	71,322	Construction 90% complete. Project to be carried over to 2023-24.
700524	Relocate Hard Wicket on Northern Oval at Lakelands Park	26,926	26,926	26,926	6,580	20,346	Complete.
700525	Westbury Way Offset Bird Waterer	27,389	16,609	16,609	16,609	(0)	Complete.
700526	Seascapes Village Shade Structure	56,002	63,540	63,540	59,270	4,270	Complete.
700529	Observation Deck, Watersun Drive	39,831	89,831	89,831	2,831	87,000	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700527	Mandurah Ocean Marina Bocce Court Upgrade	22,256	22,256	22,256	2,256	20,000	Installation to commence in August 2023.
700530	Falcon Bay Stage 5 of 5	423,334	423,334	423,334	46,485	376,849	Construction 15% complete. Project to be carried over to 2023-24.
700531	2022-23 Falcon Reserve Activation Plan - Implementation	53,149	53,149	53,149	29,155	23,994	Construction 25% complete. Project to be carried over to 2023-24.
700532	Merlin Street Activation Plan - Implementation	56,593	56,593	56,593	28,824	27,769	Complete.
700533	2022-23 South Harbour Paving Upgrades	160,482	170,482	170,482	100,334	70,148	Construction complete.
700534	Riverside Boardwalk	121,643	121,643	121,643	27,742	93,901	Construction complete.
700535	St Ives Boardwalk	119,402	119,402	119,402	25,235	94,167	Construction 15% complete. Project to be carried over to 2023-24.
700536	Seascapes boardwalk, steps lookout node	326,639	326,639	326,639	44,136	282,503	Construction 15% complete. Project to be carried over to 2023-24.
700537	Duvernoy Park - track renewal	104,981	104,981	104,981	106,225	(1,244)	Construction complete.
700538	Orion Street Beach Access Fencing	21,147	16,634	16,634	16,634	(0)	Complete.
700539	Lakes Lawn Cemetery - Stage 2 Fencing	33,592	33,592	33,592	23,916	9,676	Complete.
700540	Diadem Place Fencing	17,650	3,614	3,614	3,614	0	Complete.
700541	Philante Street Carpark Fencing	10,711	2,411	2,411	2,411	0	Complete.
700542	Karinga Foreshore Car Park Fencing	10,411	3,491	3,491	3,491	0	Complete.
700543	Dawesville Channel South Fencing	12,232	4,332	4,332	4,332	0	Complete.
700544	Central Irrigation Management System	96,317	96,317	96,317	6,317	90,000	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700545	Suncrest Meander Playground	41,489	41,489	41,489	6,489	35,000	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700546	Bruce Cresswell Reserve Playground	46,289	56,289	56,289	6,489	49,800	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700547	Tickner Reserve Playground	41,489	51,489	51,489	6,489	45,000	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700548	Karri Karri Pass Playground	46,593	51,593	51,593	6,593	45,000	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700549	Bortolo Reserve Playground	39,489	59,489	59,489	7,099	52,390	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700550	Signage new	45,689	45,689	45,689	476	45,213	Project is not proceeding in 2022-23.
700551	Signage renewal	45,689	45,689	45,689	0	45,689	Project is not proceeding in 2022-23.
700552	Quarry Park Softfall Replacement	106,703	126,703	126,703	127,966	(1,263)	Construction complete.
700553	Signature Circle (Edgbaston Road) Softfall Replacement	31,926	21,647	21,647	21,481	166	Complete.
700554	Floribunda Park Softfall Replacement	28,889	28,889	28,889	20,424	8,465	Complete.
700555	Lilac Park Softfall Replacement	12,889	20,540	20,540	20,540	0	Complete.
700556	Seascapes Village Softfall Replacement	16,389	0	0	0	0	Project is not proceeding in 2022-23.
700557	Caterpillar Park Softfall Replacement	31,389	28,018	28,018	27,792	226	Construction complete.
700558	Osprey Waters Softfall Replacement	19,351	12,519	12,519	12,200	318	Construction complete.
700559	Greenhouse Park Softfall Replacement	10,851	12,508	12,508	12,053	455	Construction complete.
700561	Upgrade of Playing Surface on Field 1 Peelwood Reserve	409,247	174,247	174,247	7,628	166,620	Project is not proceeding in 2022-23.
700562	Basketball Court Suncrest Meander	65,584	54,991	54,991	54,991	(0)	Complete.
700563	Shelters Florida Foreshore	19,856	22,456	22,456	22,456	0	Complete.
700564	Estuary Road Foreshore - shelter	25,106	21,052	21,052	20,755	296	Construction complete.
700565	Duvernoy Park - drinking fountain	11,449	11,722	11,722	11,722	(0)	Complete.
700566	Bruce Cresswell Reserve Stage 1 of 2	334,750	474,750	474,750	293,708	181,043	Construction complete.
700567	Peelwood Reserve Cricket Nets	37,545	67,545	67,545	32,284	35,261	Construction complete.
700568	Path Connection Bridgewater	46,593	46,593	46,593	49,538	(2,945)	Construction complete.
700494	Pleasant Grove Foreshore	80,559	80,559	80,559	16,426	64,132	Construction 15% complete. Project to be carried over to 2023-24.
700515	Mandurah Netball Feasibility Study - CSRF	38,219	78,219	78,219	42,515	35,704	Feasibility study in progress. Project to be carried over to 2023-24.
700516	Yalgorup National Park	448,940	477,045	477,045	195,326	281,719	Consultant work underway. Project to be carried over to 2023-24.
700440	Major Public Artworks	90,000	90,000	90,000	0	90,000	Project is not proceeding in 2022-23.
700478	Meadow Springs Golf Course Fence	0	40,000	40,000	0	40,000	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700480	Central Irrigation Management System Renewal	0	90,000	90,000	0	90,000	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700481	Bin Enclosures for Eastern/Western foreshore	0	50,000	50,000	48,130	1,870	Complete.
700485	Bortolo Park Drainage Basin	0	50,000	50,000	34,746	15,254	Construction complete.
700495	Kangaroo Paw Park	0	28,248	28,248	28,282	(34)	Construction complete.
700498	Tickner Reserve Final Stage	0	75,170	75,170	4,796	70,374	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700443	Falcon Bay Upgrade - Stage 4 of 5	0	18,117	18,117	18,117	0	2021-22 Carryover. Construction complete.
700444	Novara Foreshore Stage 4	0	14,832	14,832	13,763	1,070	Complete.
700445	Novara Foreshore Stage 5	0	100,000	100,000	0	100,000	Project is not proceeding in 2022-23.

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	700511	Mandurah Parks - Shade Sails	0	56,443	56,443	56,404	39	Complete.
	700514	Bortolo Fire Track Water Infrastructure	0	125,000	125,000	106,851	18,149	Construction complete.
	700571	MBRC Resurface	0	39,897	39,897	39,897	0	CSRFF contributions to club for capital works. Project to be carried over to 2023-24.
	700572	SM Tennis Club Resurface	0	11,830	11,830	11,830	0	Complete.
	700573	Repairs to Creery Wetland Lookout	0	29,200	29,200	29,200	0	Complete.
	700574	Giants of Mandurah Replacement	0	234,661	234,661	239,350	(4,689)	Construction complete.
	700617	Bortolo Fire Training Area – Vehicle Access Gates	0	10,909	10,909	10,909	(0)	Construction complete.
	700618	Island Point Green Bridge	0	52,944	52,944	52,107	837	Construction complete.
	700569	Tranby St CP	0	0	0	24,000	(24,000)	Complete.
Roads								
	501130	City Centre Streetscape Upgrades	120,023	120,023	120,023	0	120,023	Design only. Project to be carried over to 2023-24.
	501131	Dawesville Channel SE Foreshore Upgrade	173,107	173,107	173,107	25,957	147,150	Design only. Project to be carried over to 2023-24.
	501134	MARC Carpark Additional & Formalise Overflow Carpark	74,792	74,792	74,792	14,792	60,000	Project is not proceeding in 2022-23.
	501135	Resurface of the Driveway to the Mandurah Tennis Club	31,794	31,794	31,794	15,467	16,327	Construction 50% complete. Project to be carried over to 2023-24.
	501136	Senior Citizens Carpark	117,826	117,826	117,826	18,494	99,332	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
	501137	Torcello Mews Canal PAW Renewal	134,058	124,058	124,058	93,637	30,421	Construction complete.
	501138	Upgrade Luminaries to LED's at the PBSRC	11,861	13,047	13,047	13,047	0	Complete.
	501139	WMC - Upgrade Recycling Area Stage 1	500,000	20,000	20,000	0	20,000	Design only. Project to be carried over to 2023-24.
	501132	Installation of Flood Lighting at Mandurah Tennis Club	178,228	252,228	252,228	235,431	16,797	Construction complete.
	501141	SL Car Park lighting replacement	100,523	100,523	100,523	63,901	36,622	Project is not proceeding in 2022-23
	501142	SL Light pole replacement	120,523	120,523	120,523	16,325	104,198	Ongoing program 2022-23. Project to be carried over to 2023-24.
	501143	SL Marina Pole Canal light poles	79,482	79,482	79,482	0	79,482	Project is not proceeding in 2022-23.
	501144	SL Parks and Reserves	90,523	70,523	70,523	0	70,523	Project is not proceeding in 2022-23.
	501145	RC Pinjarra Road Stage 4	1,533,896	1,533,896	1,533,896	1,610,398	(76,502)	Additional funding from Regional Road Group has been approved. Refer to Financial Report, Key Capital Projects table.
	501146	RR Mariners Cove/Hudson Drives Roundabout	421,615	377,855	377,855	378,326	(472)	Complete.
	501148	RR Olive Road	421,615	421,615	421,615	314,451	107,164	Construction 95% complete. Project to be carried over to 2023-24.
	501150	RR Harlem Place	301,170	229,235	229,235	229,235	0	Complete.
	501151	RR Ocean Road/Dandaragan Drive	170,000	170,000	170,000	0	170,000	Contribution to be paid in August 2023.
	501152	RS Flavia Street, Falcon	64,839	64,839	64,839	42,790	22,049	Construction complete.
	501153	RS Flinders Street, Falcon	59,944	59,944	59,944	37,956	21,988	Construction complete.
	501154	RS Baloo Crescent, Falcon	233,195	283,402	283,402	324,483	(41,081)	Construction complete.
	501155	RS Kyrean Street, Falcon	33,059	40,167	40,167	34,287	5,880	Construction complete.
	501156	RS Cesia Lane, Falcon	15,059	15,059	15,059	12,047	3,011	Complete.
	501157	RS Burna Street, Falcon	29,059	29,059	29,059	20,838	8,220	Construction complete.
	501158	RS Ivanhoe Crescent, Falcon	141,334	141,334	141,334	109,532	31,802	Construction complete.
	501159	RS Yeedong Road, Falcon	54,754	54,754	54,754	41,655	13,098	Construction complete.
	501160	RS Dewar Street, Wannanup	84,363	84,363	84,363	62,939	21,424	Complete.
	501161	RS Cathryn Street, Halls Head	88,944	88,944	88,944	77,553	11,391	Construction complete.
	501162	RS Hill Street, Halls Head	252,485	252,485	252,485	258,139	(5,654)	Construction complete.
	501163	RS Amar Close, Herron	22,059	22,059	22,059	9,773	12,286	Construction complete.
	501164	RS Caledonia Close, Herron	22,468	22,468	22,468	20,129	2,339	Construction complete.
	501165	RS Clifton Downs Road, Herron	34,059	34,059	34,059	31,558	2,501	Construction complete.
	501166	RS Dunkeld Drive, Herron	29,559	29,559	29,559	27,058	2,501	Construction complete.
	501167	RS Hexham Close, Herron	40,184	40,184	40,184	36,721	3,463	Construction complete.
	501168	RS Raywood Road, Bouvard	42,559	42,559	42,559	30,091	12,468	Construction complete.
	501169	RS Stock Road, Parklands	52,859	52,859	52,859	4,659	48,200	Construction 25% complete. Project to be carried over to 2023-24.
	501113	SP Halls Head PSP	820,835	994,835	994,835	474,545	520,290	Construction 50% complete. Project to be carried over to 2023-24.
	501171	SP Lanyon Street Stage 2	51,726	60,016	60,016	57,487	2,529	Construction complete.
	501172	SP Lewis Street	35,614	48,100	48,100	47,419	681	Construction complete.
	501173	Missing Links	37,477	16,701	16,701	16,738	(37)	Complete.
	501174	SP Baloo Crescent	115,617	140,509	140,509	131,066	9,443	Construction complete.
	501175	22-23 TM Discretionary Traffic Management	166,079	142,335	142,335	74,398	67,936	Construction 10% complete. Project to be carried over to 2023-24.
	501176	Baloo Crescent/Yeedong Road Intersection	44,866	54,521	54,521	61,953	(7,432)	Construction complete.
	501177	Halls Head Parade Car Park Stage 2a	73,148	96,892	96,892	92,770	4,122	Construction 95% complete. Project to be carried over to 2023-24.
	501178	Merlin Street Reserve Southern Car Park	92,057	92,057	92,057	78,234	13,823	Construction complete.
	501179	22-23 SF Street Furniture New Program	53,581	53,581	53,581	47,597	5,985	Complete.
	501180	22-23 SL Street Lighting New Program	74,684	52,228	52,228	49,350	2,878	Complete.
	501127	Falcon Reserve Activation Plan - Stage 3	428,252	428,252	428,252	223,724	204,528	Construction 75% complete. Project to be carried over to 2023-24.
	501089	RC Peel Street Stage 3	1,528,100	1,528,100	1,528,100	522,112	1,005,988	Refer to Financial Report, Key Capital Projects table.
	501116	SP Pleasant Grove POS	52,289	52,289	52,289	13,582	38,707	Construction 10% complete. Project to be carried over to 2023-24.
	501181	TM Estuary Road Delineation	37,814	37,814	37,814	29,415	8,399	Construction 90% complete. Project to be carried over to 2023-24.
	501182	SL Old Coast Road/McClarty Road/Leeward Road Ent	48,903	48,903	48,903	9,723	39,181	Design only. Project to be carried over to 2023-24.
	501183	SL Lakes Road/Murdoch Drive	103,224	103,224	103,224	18,247	84,977	Design only. Project to be carried over to 2023-24.
	501129	Trails Project	997,321	977,976	977,976	281,631	696,345	Consultant work underway. Project to be carried over to 2023-24.
	501184	Other Road Renewals	296,000	11,718	11,718	0	11,718	Project is not proceeding in 2022-23.
	501090	RC Pinjarra Road Stage 3	0	512,225	512,225	512,874	(648)	Complete. Refer to Financial Report, Key Capital Projects table.
	501091	SL Street Lighting New Program	0	10,054	10,054	0	10,054	Budget reallocated to HH PSP.
	501115	SP Biara Court PAW Renewal	0	1,520	1,520	1,520	0	Project is not proceeding in 2022-23.
	501124	Emulsion tank with bunding	0	40,000	40,000	11,851	28,149	Construction complete.
	501101	Halls Head Beach Car Park Stage 2	0	149,714	149,714	149,714	0	Complete.
	501096	SP Road Upgrade	0	660,679	660,679	576,363	84,316	Construction 80% complete. Project to be carried over to 2023-24.

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Account Description			Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
	501084	Peel Street - Power Relocation	0	479,671	479,671	374,897	104,774	Project 90% complete. Project to be carried over to 2023-24.
	501123	Ayrton St POS Carpark	0	21,275	21,275	21,275	0	Complete.
	501186	Replacement of Park Rd Road Barrier	0	16,470	16,470	16,464	6	Complete.
	501254	Installation of CCTV - Giants of Mandurah (Coodanup Foreshore)	0	18,086	18,086	0	18,086	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
Drainage								
	600188	Install Drainage in Bin Storage Area	13,993	12,313	12,313	12,313	(0)	Complete.
	600189	DR 130 Mandurah Terrace	41,227	41,227	41,227	17,324	23,903	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
	600190	DR 30 George Street Drainage Improvement	62,872	62,872	62,872	19,170	43,702	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
	600191	DR Baloo Crescent Drainage Upgrade	198,813	241,617	241,617	223,250	18,367	Construction complete.
	600192	DR Cervantes Drive	36,499	36,499	36,499	17,074	19,425	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
	600193	DR Colonial Court Drainage Upgrade - Stage 1	221,108	276,108	276,108	46,001	230,107	Construction 10% complete. Project to be carried over to 2023-24.
	600194	Discretionary Drainage Projects	43,028	43,028	43,028	41,459	1,569	Complete.
	600195	DR Hopetoun Bend Drainage Upgrade	68,150	68,150	68,150	17,886	50,264	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
	600196	DR Loton Road/Ashley Terrace Intersection Stage 1	70,960	158,960	158,960	184,686	(25,726)	Construction 95% complete. Project to be carried over to 2023-24.
	600183	Halls Head Pde Beach Central CP Stage 2	0	123,868	123,868	122,743	1,125	Complete.
	600184	DR Mathew Street, Falcon	0	206,617	206,617	204,976	1,640	Complete.
	600186	DR Yeedong Road, Falcon - Stage 2	0	82,626	82,626	83,108	(482)	Complete.
Coastal & Estuary								
	910071	Mandjar Bay Lower Landing Jetty Replacement Stage 1	67,261	67,261	67,261	0	67,261	Project is not proceeding in 2022-23.
	910075	Birchley Road Boat Ramp Jetty	80,328	80,328	80,328	13,627	66,701	Construction complete.
	910076	Dawesville Foreshore Reserve (Leura Street) Rock Protection	86,165	86,165	86,165	15,882	70,283	Construction complete.
	910077	Dawesville Foreshore Reserve (Avon Court) Rock Protection	99,611	99,611	99,611	2,611	97,000	Construction complete.
	910078	Hall Park (Leighton Place) Rock Protection	42,333	42,333	42,333	0	42,333	Project is not proceeding in 2022-23.
	910108	South Harbour Paving Upgrade Stage 3 to 6	0	16,103	16,103	7,293	8,811	Complete.
	910109	Cambria Island Abutment Walls Repair	0	370,137	370,137	4,616	365,521	Design only. Project to be carried over to 2023-24.
	911000	Riverside Retaining Wall	0	13,345	13,345	13,345	0	Complete.
	911004	Floating Dock	0	9,364	9,364	9,364	(0)	Complete.
Equipment								
	820188	MARC Replacement Pool Inflatable	12,506	0	0	0	0	Project is not proceeding in 2022-23.
	820189	MARC Stadium Court 3 Scoreboard Replacement	12,506	12,506	12,506	11,896	610	Complete.
	820191	Senior Citizens Stage Curtain	15,585	15,585	15,585	15,209	376	Complete.
	820190	22-23 Furniture & Equipment	55,257	48,711	48,711	45,702	3,009	Construction complete.
	820185	All Terrain Wheelchair	0	5,249	5,249	5,249	0	Complete.
	820186	Sand Cleaning Machine	0	18,982	18,982	18,982	0	Complete.
	820192	MARC Court Netting	0	18,960	18,960	0	18,960	Construction complete.
	820194	Inspection Camera	0	5,067	5,067	5,067	0	Complete.
Plant & Machinery								
	770001	Replacement Light Passenger Vehicles	256,000	473,947	473,947	387,373	86,574	Project to be carried over to 2023-24.
	770002	Replacement Light Commercial Vehicles	606,230	1,096,700	1,096,700	945,828	150,872	Project to be carried over to 2023-24.
	770005	New - Light Passenger Vehicles	0	40,000	40,000	0	40,000	Project to be carried over to 2023-24.
	770006	Trucks and Buses	780,000	960,241	960,241	0	960,241	Project to be carried over to 2023-24.
	770007	Trailers	346,040	630,838	630,838	246,075	384,763	Project to be carried over to 2023-24.
	770008	Construction Vehicles	282,000	564,648	564,648	0	564,648	Project to be carried over to 2023-24.
	770009	Parks and Mowers	362,000	504,368	504,368	0	504,368	Project to be carried over to 2023-24.
	770010	New - Heavy Vehicles Plant and Equipment	680,000	872,731	872,731	0	872,731	Project to be carried over to 2023-24.
	770011	Miscellaneous Equipment	6,000	513,967	513,967	343,697	170,270	Project to be carried over to 2023-24.
	770012	New - Vehicle and Small Plant Program	27,500	7,500	7,500	6,455	1,045	Project to be carried over to 2023-24.
	770018	New - Light Commercial Vehicles	0	40,000	40,000	34,297	5,703	Project to be carried over to 2023-24.
	770020	Tim's Thicket Weighbridge	150,000	150,000	150,000	0	150,000	Project to be carried over to 2023-24.
Other Infrastructure								
	930039	CSRF Program - Small Grants	106,065	338	338	0	338	Complete. Funding has been allocated to Upgrade luminaries to LED's at PBSRC (\$11,861), Installation of Flood Lighting at Mandurah Tennis Club (\$32,074), SM Tennis Club Resurface (\$11,830) and MBRC Resurface (\$39,891).
	930040	22-23 Christmas Decorations Program	169,569	169,569	169,569	168,574	995	Complete.
	930035	Restart Mandurah - Other	0	787,163	787,163	0	787,163	Remaining balance of Restart Mandurah funds.
	930038	MARC Geothermal Pump & VSD	0	233,626	233,626	218,444	15,182	Construction 90% complete. Project to be carried over to 2023-24.
	700053	Lakelands DOS Sports Specific Infrastructure	0	332,398	332,398	163,081	169,317	Construction of all baseball diamonds complete. Project to be carried over to 2023-24.
	700055	Eastern Foreshore South Precinct	0	3,412,166	3,412,166	674,640	2,737,525	Refer to Financial Report, Key Capital Projects table.
	700056	Western Foreshore Recreation Precinct	0	3,329,677	3,329,677	1,281,378	2,048,298	Refer to Financial Report, Key Capital Projects table.
	Grand Total		23,885,819	48,023,755	48,024,173	20,561,237	27,462,518	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

**FINANCING ACTIVITIES
NOTE 7
BORROWINGS**

Repayments - Borrowings

Information on Borrowings Particulars	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety									
Bortolo Fire Track Water Infrastructure		40,000	40,000	-	-	40,000	40,000	21	
Community amenities									
Compactor Waste Trailers and Dolly [336]	123,407	-	-	58,252	61,280	65,156	63,885	4,447	5,207
Waste Water Reuse [349]	100,257	-	-	21,647	23,431	78,609	77,632	3,961	4,410
Halls Head Ablution Block [350]	66,864	-	-	14,422	15,616	52,442	51,783	2,642	2,941
Halls Head Recycled Water 2019/20	164,810	-	-	17,933	20,287	146,877	145,028	4,568	5,129
Ablutions 2020/21	-	-	-	-	-	-	228,735	-	-
Ablutions 2021/22	250,051	-	-	21,194	24,550	228,857	-	6,647	7,441
Recreation and culture									
Rushton Park Redevelopment [318(ii)]	147,980	-	-	93,855	94,278	54,125	58,812	1,496	2,137
Meadow Springs Recreation Facility [318(iii)]	111,159	-	-	70,502	70,819	40,657	42,210	1,124	1,605
Mandurah Football & Sporting Club [324]	1,703	-	-	1,703	1,703	-	-	-	-
Mandurah Rugby Club [325]	158	-	-	158	158	-	-	(0)	(0)
Bowling Club Relocation [326]	13	-	-	13	13	0	-	(13)	(14)
Ablutions - Netball Centre [329(i)]	4	-	-	4	4	-	-	(4)	(4)
Parks Construction [329(v)]	4	-	-	4	4	-	-	(4)	(4)
Halls Head Bowling Club upgrade [331]	235,855	-	-	33,738	38,856	202,117	199,730	9,715	10,705
Parks - Falcon Bay Reserve [333(i)]	22,699	-	-	22,699	24,699	-0	-	460	650
MARC Redevelopment [338]	431,781	-	-	166,812	167,867	264,969	272,846	4,477	5,308
MARC Redevelopment Stage 1 [340]	334,858	-	-	77,678	83,518	257,181	254,226	13,104	14,624
MARC Redevelopment Stage 2 [341]	823,803	-	-	226,829	228,820	596,973	614,366	7,445	9,237
Eastern Foreshore Wall [344]	541,704	-	-	136,330	145,568	405,374	406,548	15,364	17,279
MARC Stage 2 [345]	806,207	-	-	205,601	211,438	600,606	612,473	12,631	14,753
Falcon Bay Seawall [351]	167,937	-	-	36,179	39,161	131,758	130,139	6,637	7,388
MARC Solar Plan [353]	132,135	-	-	18,576	21,651	113,559	112,210	5,448	6,003
Novara Foreshore Development [355]	264,429	-	-	36,833	43,237	227,595	224,592	11,228	12,385
Falcon Bay Foreshore Upgrades [356]	264,225	-	-	37,165	43,298	227,059	224,385	10,893	12,003
Mandjar Square Development [358]	328,933	-	-	48,291	53,990	280,642	279,299	11,782	14,938
Lakelands DOS [360]	1,713,179	-	-	325,482	328,729	1,387,697	1,430,886	10,963	11,582
Mandjar Square Stage 3 and 4	367,421	-	-	38,978	49,799	328,443	221,671	15,848	17,729
Falcon Seawall	708,669	-	-	87,839	105,499	620,830	710,844	21,830	24,581
Novara Foreshore Stage 3	148,124	-	-	15,533	20,011	132,591	129,170	6,392	7,150
Smart Street Mall Upgrade 2019/20	401,335	-	-	51,182	52,985	350,153	351,126	9,549	10,760
Falcon Bay Foreshore Stage 3 of 4	247,218	-	-	28,204	30,728	219,015	217,551	5,554	6,258
Mandjar Square Final Stage	247,205	-	-	28,204	30,727	219,002	217,538	5,553	6,257
Falcon Skate Park Upgrade	96,801	-	-	10,677	12,278	86,124	84,761	3,894	4,673
Westbury Way North side POS Stage 3	164,825	-	-	17,933	20,288	146,891	145,043	4,569	5,129
Eastern/ Western Foreshore 2020/21	1,031,140	-	-	118,389	126,808	912,751	923,037	7,577	8,845
Smart Street Mall 2020/21	1,004,804	-	-	99,371	116,255	905,433	901,520	12,397	14,122
Novara Foreshore Stage 4	91,576	-	-	7,026	9,580	84,550	82,172	4,004	4,440
Bortolo Reserve - Shared Use Parking and Fire Track Facility	274,702	-	-	26,314	29,924	248,388	246,491	6,796	7,607
Falcon Bay Upgrade - Stage 4 of 5	256,387	-	-	24,907	28,008	231,480	230,066	5,995	6,719
Enclosed Dog Park	18,466	-	-	1,401	1,930	17,065	16,559	807	895
South Harbour Paving Upgrade Stage 2	45,794	-	-	3,507	4,791	42,286	41,086	2,002	2,220
Falcon Skate Park Upgrade 2020/21	69,102	-	-	6,025	7,228	63,077	61,995	2,293	3,351
Eastern/ Western Foreshore 2021/22	1,534,700	-	-	156,900	173,862	1,377,800	1,403,935	11,522	12,840
Smart Street Mall 2021/22	630,568	-	-	62,443	69,728	568,125	576,830	7,037	8,060
Enclosed Dog Park 2021/22	179,886	-	-	14,157	17,417	165,729	164,552	6,004	6,780
Novara Foreshore Stage 4 2021/22	230,047	-	-	20,002	22,707	210,045	210,438	5,641	6,324
Falcon Bay Upgrade - Stage 4 of 5 2021/22	71,455	-	-	5,267	6,764	66,188	65,359	3,025	3,982
Parks and Reserves Upgrades 2021/22	495,101	-	-	48,318	54,691	446,783	452,902	6,339	7,227
Mandurah Library Re Roofing Project	115,023	-	-	8,759	11,109	106,264	105,213	4,296	4,787
Falcon Reserve Activation Plan Stage 3	-	400,000	400,000	-	-	400,000	365,986	211	-
Pleasant Grove Foreshore	-	59,000	59,000	-	-	59,000	53,977	31	-
Kangaroo Paw Park	-	307,408	400,000	-	-	307,408	365,986	162	-
Falcon Bay Stage 5 of 5	-	145,000	350,000	-	-	145,000	320,244	76	-
2022/23 South Harbour Upgrades	-	102,000	150,000	-	-	102,000	137,239	54	-
Upgrade of Playing Surface Peelwood Parade	-	-	-	-	-	-	-	-	-
Bruce Cresswell Reserve	-	196,000	300,000	-	-	196,000	274,489	103	-
Seascapes Boardwalk	-	200,000	200,000	-	-	200,000	182,993	105	-
Mandurah Community Museum Roof and Gutters	-	130,000	150,000	-	-	130,000	137,239	68	-
Stage 2 of Upgrades to Peelwood Reserve	-	-	70,000	-	-	-	-	-	-
Smart Street Mall Upgrade	-	58,717	267,396	-	-	58,717	-	31	-
Eastern Foreshore South Precinct	-	-	94,683	-	-	-	-	-	-
Western Foreshore Recreation Precinct	-	-	800,000	-	-	-	-	-	-
2022/23 Parks and Reserves Upgrades	-	390,000	350,000	-	-	390,000	320,244	205	-
Transport									
Drainage [318(iv)]	36,821	-	-	23,354	23,459	13,468	16,602	372	532
Road Construction [318(v)]	369,604	-	-	234,418	235,473	135,186	133,359	3,736	5,338
Road Construction [329(ii)]	9	-	-	9	9	-	-	(9)	(9)
Drainage Construction [329(iii)]	3	-	-	3	3	-	-	(3)	(3)
Peelwood Oval - Parking [329(iv)]	1	-	-	1	1	-	-	(1)	(1)
Path Construction [329(vi)]	1	-	-	1	1	-	-	(1)	(1)
Street Lighting [329(viii)]	1	-	-	1	1	-	-	(1)	(1)
Road Construction [333(ii)]	103,407	-	-	103,407	112,515	-0	-	2,094	2,960
New Pedestrian Bridge Construction [335]	243,718	-	-	117,943	121,769	125,775	123,290	8,738	10,233
New Road Construction [339]	313,715	-	-	109,366	114,674	204,350	200,409	12,638	14,431
New Road Construction [342]	425,086	-	-	104,830	112,121	320,256	320,960	12,301	13,815
WMC Tims Thicket [343]	67,049	-	-	14,936	16,526	52,113	51,461	2,633	2,938

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

**FINANCING ACTIVITIES
NOTE 7
BORROWINGS**

Repayments - Borrowings

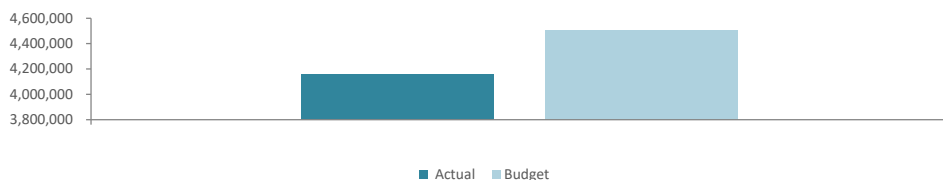
Information on Borrowings Particulars	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Road Construction [346]	263,877	-	-	57,015	61,690	206,862	204,336	10,425	11,606
MARC Carpark [347]	200,493	-	-	43,306	46,862	157,187	155,258	7,921	8,818
MPAC Forecourt [348]	83,566	-	-	18,035	19,523	65,532	64,715	3,302	3,676
Mandurah Marina [352]	132,128	-	-	18,576	21,651	113,552	112,203	5,447	6,002
MARC Carpark [354]	198,193	-	-	27,867	32,473	170,326	168,318	8,171	9,003
Mandurah Foreshore Boardwalk Renewal [357]	296,245	-	-	41,852	48,610	254,393	251,604	12,211	13,455
New Road Construction [359]	864,540	-	-	140,576	156,604	723,964	721,781	29,441	32,508
Smoke Bush Retreat Footpath [361]	66,065	-	-	9,290	10,828	56,775	56,090	2,724	3,001
New Boardwalks 18/19	369,640	-	-	38,878	49,974	330,762	322,592	15,949	17,842
Coodanup Drive - Road Rehabilitation	74,083	-	-	7,762	9,998	66,321	64,602	3,197	3,576
Pinjarra Road Carpark	148,124	-	-	15,533	20,011	132,591	129,170	6,392	7,150
New Road Construction 2018/19	1,172,269	-	-	146,016	175,383	1,026,254	1,013,818	34,933	39,366
New Road Construction 2019/20	703,305	-	-	99,180	100,698	604,125	612,092	10,150	11,623
South Harbour Upgrade 2019/20	189,552	-	-	20,229	23,240	169,324	166,804	5,644	6,329
New Roads 2020/21	543,876	-	-	61,919	66,769	481,957	481,409	4,310	4,213
Carryover Roads 2020/21	500,102	-	-	43,022	50,228	457,080	457,482	11,762	13,197
Roads 2021/22	250,051	-	-	20,437	24,257	229,614	228,735	6,661	7,456
SP Halls Head PSP	-	200,000	200,000	-	-	200,000	182,993	105	-
Carparks 2021/22	165,673	-	-	13,238	16,107	152,434	151,544	5,363	5,986
RC Peel Street	-	111,000	500,000	-	-	111,000	457,482	58	-
Cambria Island Abutment Wall	58,989	-	-	4,040	5,616	54,949	53,953	2,883	3,286
Senior Citizens Carpark	-	12,000	100,000	-	-	12,000	91,496	6	-
Torcello Mews Canal PAW Renewal	-	100,000	100,000	-	-	100,000	91,496	53	-
MARC Carpark Additional and overflow	-	-	50,000	-	-	-	45,742	-	-
Halls Head Parade Car Park Stage 2a	-	50,000	50,000	-	-	50,000	45,742	26	-
RC Pinjarra Road Stage 4	-	500,000	500,000	-	-	500,000	457,482	263	-
Cambria Island Abutment Walls Repair	-	268,397	-	-	-	268,397	274,489	141	-
RC Pinjarra Road Stage 3	-	500,000	500,000	-	-	500,000	-	263	-
Halls Head Pde Beach Central CP Stage 2	-	97,210	135,361	-	-	97,210	-	51	-
Cambria Island Abutment Walls Repair	-	-	268,397	-	-	-	-	-	-
Economic services									
Mandurah Ocean Marina Chalets Refurbishment	150,031	-	-	12,320	14,671	137,711	137,239	4,576	5,112
Other property and services									
IT Communications Equipment [318(i)]	29,179	-	-	18,507	18,590	10,673	12,827	295	421
IT Equipment [329(vii)]	1	-	-	1	1	-	-	(1)	-
Land Purchase [330]	3	-	-	3	2	0	-	-	-
Civic Building - Tuckey Room Extension	369,237	-	-	38,894	49,942	330,343	321,815	15,931	17,821
	23,853,143	3,866,732	6,034,837	4,157,998	4,506,370	23,561,877	23,569,427	556,155	628,119
Total	23,853,143	3,866,732	6,034,837	4,157,998	4,506,370	23,561,877	23,569,427	556,155	628,119
Current borrowings	4,506,370		6,034,837	4,157,998	4,506,370	428,980	4,506,370	556,155	628,119
Non-current borrowings	<u>19,346,773</u>					<u>23,132,897</u>	<u>19,063,057</u>		
	23,853,143					23,561,877	23,569,427		

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

2022/23 Principal Repayments



Principal
\$4,157,998

Interest Expense
\$556,155

Loans Due
\$23.56 M

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building	1,627,162	12,443	0	39,899	0	(397,140)	0	1,282,364	1,627,162
Parking	481,438	6,412	0	0	0	0	0	487,851	481,438
Asset Management	15,417,266	119,918	0	1,000,000	0	(6,522,704)	0	10,014,480	15,417,266
Cultural Centre	215,975	0	0	0	0	(213,495)	0	2,480	215,975
Museum	0	0	0	0	0	0	0	0	0
Property Acquisition	0	0	0	0	0	0	0	0	0
Sustainability	531,204	4,902	0	0	0	(127,000)	0	409,105	531,204
Aquatic and Recreation Centre	0								
Waste Facilities Reserve Fund	6,053,666	41,850	0	0	0	(1,066,611)	0	5,028,906	6,053,666
Community Improvements	0	0	0	0	0	0	0	0	0
Traffic Bridge	0	0	0	0	0	0	0	0	0
Tims Thicket Septage	0	0	0	0	0	0	0	0	0
Tims Thicket Inert	0	0	0	0	0	0	0	0	0
Inert Landfill	0	0	0	0	0	0	0	0	0
Road Network	0								
Arts and Craft Centre	0	0	0	0	0	0	0	0	0
Sand Pit Restoration	0	0	0	0	0	0	0	0	0
Interest Free Loans	145,562	0	0	0	0	0	0	145,562	145,562
CLAG	11,917	16	0	0	0	0	0	11,933	11,917
Emergency Relief Fund	0	0	0	0	0	0	0	0	0
Mandurah Ocean Marina	177,997	2,371	0	0	0	0	0	180,368	177,997
Waterways	811,550	9,515	0	0	0	(63,377)	0	757,689	811,550
Interest on Investments	0	0	0	0	0	0	0	0	0
Port Mandurah Canals Stage 2 Maintenance	93,112	1,240	0	0	0	0	0	94,352	93,112
Mariners Cove Canals	84,837	1,130	0	0	0	0	0	85,967	84,837
Port Bouvard Canal Maintenance Contributions	267,030	3,556	0	0	0	0	0	270,587	267,030
Soccer Club Rooms Refurbishment	0	0	0	0	0	0	0	0	0
Cash in Lieu POS Contributions	0	0	0	0	0	0	0	0	0
Unspent Grants & Contributions	8,773,649	0	0	63,897	0	(8,481,779)	0	355,767	8,773,649
Long Service Leave	4,592,006	0	0	0	0	(905,791)	0	3,686,215	4,592,006
Carbon Offset	0	0	0	0	0	0	0	0	0
Bushland and Environmental Protection	1,307,640	17,090	0	200,000	0	0	0	1,524,731	1,307,640
Port Bouvard Surf Life Saving Clubrooms	0	0	0	0	0	0	0	0	0
Coastal Storm Contingency	258,494	3,443	0	0	0	0	0	261,937	258,494
Refurbishment Bortolo Pavillion	0	0	0	0	0	0	0	0	0
Refurbishment Rushton Park	0	0	0	0	0	0	0	0	0
Refurbishment Meadow Springs Pavillion	0	0	0	0	0	0	0	0	0
Digital Futures	56,866	929	0	0	0	0	0	57,795	56,866
Decked Carparking	1,008,622	13,433	0	0	0	0	0	1,022,056	1,008,622
Specified Area Rates - Waterside Canals	116,972	1,496	0	0	0	(6,738)	0	111,730	116,972
Specified Area Rates - Port Mandurah Canals	212,247	1,903	0	64,900	0	(1,131)	0	277,919	212,247
Specified Area Rates - Mandurah Quay Canals	222,331	2,917	0	8,965	0	0	0	234,213	222,331
Specified Area Rates - Mandurah Ocean Marina	564,257	5,392	0	151,390	0	0	0	721,039	564,257
Specified Area Rate - Port Bouvard Canals	131,740	1,609	0	7,788	0	0	0	141,137	131,740
Specified Area Rate - Mariners Cove	10,331	69	0	0	0	(5,317)	0	5,083	10,331
Specified Area Rate - Eastport	43,891	476	0	0	0	(31)	0	44,336	43,891
Sportclubs Maintenance Levy	242,545	2,681	0	12,000	0	0	0	257,226	242,545
City Centre Land Acquisition Reserve	1,010,931	13,215	0	0	0	(100,000)	0	924,146	1,010,931
City Facility Relocation Reserve	0	0	0	0	0	0	0	0	0
Lakelands Community Infrastructure Reserve	1,102,123	14,679	0	0	0	0	0	1,116,802	1,102,123
Plant Reserve	2,014,060	10,966	0	23,544	0	(1,477,478)	0	571,092	2,014,060
Workers Compensation Reserve	673,563	6,349	0	0	0	(130,874)	0	549,038	673,563
Restricted Cash Reserve	3,040,759	0	0	152,271	0	(2,141,031)	0	1,052,000	3,040,759
Transform Mandurah Funding Program Reserve	0	0	0	834,729	0	0	0	834,729	0
Public Art Reserve	0	0	0	0	0	0	0	0	0
Community Safety Reserve	0	0	0	0	0	0	0	0	0
									0
	51,301,746	300,000	0	2,559,383	0	(21,640,496)	0	32,520,633	51,301,746

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability				Operating Grants, Subsidies and Contributions Revenue			
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Adopted Budget	Budget Variations	Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies								
General purpose funding								
Financial Assistance Grant - General Purpose	0	0	0	0	1,903,527	0	1,903,527	640,366
Financial Assistance Grant - Local Roads	0	0	0	0	1,439,746	0	1,439,746	329,509
2023-24 Financial Assistance Grant - Local Roads	0	0	0	0	0	0	0	3,953,055
Law, order, public safety								
Southern Districts Bush Fire Brigade LGGS: DFES	0	0	0	0	32,928	0	32,928	43,385
SES LGGS: DFES	0	0	0	0	57,629	0	57,629	57,629
Bushfire Mitigation Activity Fund (MAF) Grants: DFES	0	22,800	0	22,800	65,000	0	45,600	0
Education and welfare								
Waterwise Verge Grant: Water Corp	0	0	0	0	10,000	0	10,000	10,000
International Day of People with Disability: Development Dis:	0	1,000	(1,000)	0	0	0	1,000	1,000
Stay on your Feet: Injury Matters	0	3,650	(3,650)	0	0	0	3,650	3,650
Community amenities								
Bus Shelter Maintenance Assistance Scheme: PTA		16,956	(16,956)	0	0	0	16,956	16,956
Recreation and culture								
Christmas Pageant: Lotterywest	0	20,000	(20,000)	0	10,000	0	20,000	20,000
Christmas Lights: Tourism WA	0	10,500	(10,500)	0	0	0	15,000	15,000
Christmas Pageant: Ray White	0	22,727	(22,727)	0	0	0	25,000	22,727
Crabfest: Tourism WA	0	130,000	(130,000)	0	145,250	0	145,250	130,000
Crabfest: DPIRD	0	5,000	(5,000)	0	0	0	0	5,000
Crabfest: Satterley Property Group	0	20,000	(20,000)	0	0	0	0	20,000
Every Club Funding 2022: DLGSC	40,000	0	(40,000)	0	0	0	40,000	40,000
Every Club Funding 2023: DLGSC	0	38,966	0	38,966	21,325	0	31,291	0
Wearable Art	0	0	0	0	41,500	0	0	0
Gnoonie Youth Football Cup: Healthway	0	2,000	(2,000)	0	1,500	0	2,000	2,000
2 & 5 Children's Week: Healthway	0	1,000	(1,000)	0	0	0	1,000	1,000
CHRMAP: DPLH	0	0	0	0	0	0	37,500	37,500
Australia Day: National Australia Day Council Ltd	0	24,930	(24,930)	0	0	0	30,000	24,930
All Terrain Wheelchair	0	3,251	(3,251)	0	0	0	3,251	3,251
Emerging Crime Program: Western Australian Police		25,000	0	25,000	0	0	25,000	0
Community Action Plan: Alcohol and Drug Foundation	0	16,687	0	16,687	0	0	16,687	0
	40,000	364,467	(301,014)	103,453	3,728,405	0	3,903,015	5,376,958
Operating Contributions								
Recreation and culture				0				
She Codes Workshop: PDC	5,000	0	0	5,000	0	5,000	5,000	0
	5,000	0	0	5,000	0	5,000	5,000	0
TOTALS	45,000	364,467	(301,014)	108,453	3,728,405	5,000	3,908,015	5,376,958

		Unspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
		Liability	Increase in Liability	Liability Reduction (As revenue)	Liability	Adopted Budget Revenue	Budget Variations	Annual Budget	YTD Revenue Actual (b)
Provider		1-Jul			30-Jun				
		\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies									
750726	Changing Places - Eastern Foreshore	45,454	94,621	0	140,075	0	140,075	140,075	0
700055	Eastern Foreshore South Precinct: DoH	2,500,000	0	0	2,500,000	0	2,500,000	2,500,000	0
	Eastern Foreshore South Precinct: DoH 22-23	0	2,500,000	0	2,500,000	0	0	0	0
700055	Eastern Foreshore South Precinct: RfR	729,490	0	(674,640)	54,849	0	729,490	729,490	674,640
700511	Mandurah Parks - Shade Sails: DPIRD	56,235	0	(56,235)	0	0	56,443	56,443	56,235
750657	MPAC Internal Refurb: DPIRD	155,716	0	(155,716)	0	0	155,716	155,716	155,716
750688	22-23 MPAC Internal Refurb	0	0	0	0	50,000	0	50,000	0
700515	Mandurah Netball Feasibility Study - CSRFF	11,200	0	(11,200)	0	0	11,200	11,200	11,200
700515	Mandurah Netball Feasibility Study - Netball WA	4,545	0	(4,545)	0	0	4,545	4,545	4,545
750633	Stage 2 of Upgrades to Peelwood Reserve	66,465	0	(66,465)	0	0	66,465	66,465	66,465
820185	All Terrain Wheelchair	8,500	(3,251)	(5,249)	0	0	5,249	5,249	5,249
750647	Dawesville Community Centre	0	973,052	0	973,052	0	673,052	673,052	0
700516	Yalgopus National Park	300,000	0	(195,326)	104,674	225,000	0	225,000	195,326
	Merlin Street Activation Plan - Implementation	150,000	0	0	150,000	0	0	0	0
750681	MARC Roof Repairs	740,545	0	(740,545)	0	0	0	1,618,069	740,545
501113	SP Halls Head PSP	0	380,000	(380,000)	0	400,000	0	400,000	380,000
501129	Trails Project	155,655	300,000	(281,631)	174,025	900,000	(19,345)	880,655	281,631
501089	RC Peel Street Stage 3	400,000	0	(400,000)	0	1,000,000	0	1,000,000	400,000
501084	Peel Street - Power Relocation	140,320	0	(140,320)	0	0	479,671	479,671	140,320
501145	RC Pinjarra Road Stage 4	0	1,000,000	(1,000,000)	0	1,000,000	0	1,000,000	1,000,000
501146	RR Mariners Cove/Hudson Drives Roundabout	0	355,000	(355,000)	0	300,000	55,000	355,000	355,000
501148	RR Olive Road	0	245,000	(245,000)	0	300,000	0	300,000	245,000
501150	RR Harlem Place	0	185,708	(185,708)	0	240,000	(54,292)	185,708	185,708
501181	TM Estuary Road Delineation	0	7,379	(7,379)	0	18,448	0	18,448	7,379
501183	SL Lakes Road/Murdoch Drive	0	23,678	(18,247)	5,431	59,194	0	59,194	18,247
501182	SL Old Coast Road/McLarty Road/Leeward Road Ent	0	18,643	(9,723)	8,920	46,608	0	46,608	9,723
501154	RS Baloo Crescent, Falcon	0	122,000	(122,000)	0	122,000	0	122,000	122,000
501158	RS Ivanhoe Crescent, Falcon	0	100,000	(100,000)	0	100,000	0	100,000	100,000
501162	RS Hill Street, Halls Head	0	154,335	(154,335)	0	146,411	0	146,411	154,335
501132	Installation of Flood Lighting at Mandurah Tennis Club	0	0	0	0	53,524	0	53,524	0
	Peel Street 23-24 Project	0	400,000	0	400,000	0	0	0	0
	Missing Person Memorial Mandurah Upgrade	0	10,000	0	10,000	0	0	0	0
		5,464,125	6,866,165	(5,309,263)	7,021,027	4,961,185	4,803,268	11,382,523	5,309,263
Non-Operating Contributions									
IM 2	Mandurah Surf Life Saving Club	0	0	0	0	0	0	0	5,000
IM 4	Falcon Community Men Shed Inc	0	0	0	0	0	0	0	300
	PEET - Cash in Lieu Contribution	1,065,909	0	0	1,065,909	0	0	0	0
700518	Eastport Foreshore Upgrade	0	0	0	0	151,198	0	151,198	0
750681	MARC Roof Repairs	0	0	0	0	0	4,000,000	4,000,000	0
501131	Dawesville Channel SE Foreshore Upgrade	0	0	0	0	150,000	0	150,000	0
770007-C	Trailers	0	0	0	0	0	18,896	18,896	0
770011-C	Miscellaneous Equipment	0	0	0	0	0	175,352	175,352	0
700574	Giant of Mandurah Replacement	0	0	0	0	0	234,661	234,661	234,661
		1,065,909	0	0	1,065,909	301,198	4,428,909	4,730,107	239,961
Total Non-operating grants, subsidies and contributions		6,530,034	6,866,165	(5,309,263)	8,086,936	5,262,383	9,232,177	16,112,630	5,549,225

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

**NOTE 11
BUDGET AMENDMENTS APPROVED**

Amendments to original budget since budget adoption. Surplus/(Deficit)

A positive number in the amended budget running balance represents an estimated closing surplus.

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GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus/(Deficit)				(560,210)
100010-3780-1263-41400	Every Club Funding Operating Grant	June FR G.8/7/22	Operating Revenue		40,000		(520,210)
	Contract Liability	June FR G.8/7/22	Other	(40,000)			(560,210)
100010-5850-1263-41400	CHRMAP Operating Grant	June FR G.8/7/22	Operating Revenue		37,500		(522,710)
	Unspent Grant Reserve	June FR G.8/7/22	Other: Transfer Out of Reserve		39,099		(483,611)
	2021/22 Operating Carryover - Unspent Grants	June FR G.8/7/22	Operating Expenses			(39,099)	(522,710)
	Restricted Cash Reserve	June FR G.8/7/22	Other: Transfer Out of Reserve		2,050,114		1,527,404
	2021/22 Operating Carryovers	June FR G.8/7/22	Operating Expenses			(2,050,114)	(522,710)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Capital Expenses			(19,076,830)	(19,599,540)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Other: Proceeds from Debentures		2,248,463		(17,351,077)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Other: Unutilised Loans		3,247,526		(14,103,551)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Other: Proceeds From Sale of Assets		552,344		(13,551,207)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Capital Revenue		6,431,383		(7,119,824)
	Capital Works 2021/22 Carryovers - various reserve reductions	June FR G.8/7/22	Other: Transfer Out of Reserve		2,657,365		(4,462,459)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Other	(4,541,456)			(9,003,915)
	Capital Works 2021/22 Carryovers - Unspent Grant Reserve	June FR G.8/7/22	Other: Transfer Out of Reserve		4,541,456		(4,462,459)
	Capital Works 2021/22 Carryovers - Restricted Cash Reserve	June FR G.8/7/22	Other: Transfer Out of Reserve		3,939,749		(522,710)
100010-4530-1263-41450	Mandurah Libraries - Contributions - Operating (She Codes Workshop)	June FR G.8/7/22	Operating Revenue		5,000		(517,710)
100010-4540-1343-61001	Falcon Library - Library Learning Projects (She Codes Workshop)	June FR G.8/7/22	Operating Expenses			(5,000)	(522,710)
750725-6100-1045-61129	Other Buildings Renewal	June FR G.8/7/22	Capital Expenses		50,000		(472,710)
100010-1000-1169-61001	CEO Corporate Projects	July FR G.7/9/22	Operating Expenses		35,000		(437,710)
100010-4210-1169-61001	Environmental Services Corporate Projects	July FR G.7/9/22	Operating Expenses			(35,000)	(472,710)
700540-6600-1045-61129	Diadem Place Fencing	July FR G.7/9/22	Capital Expenses		9,000		(463,710)
700541-6600-1045-61129	Philante Street Carpark Fencing	July FR G.7/9/22	Capital Expenses		7,000		(456,710)
700541-6600-1045-61129	Karinga Foreshore Car Park Fencing	July FR G.7/9/22	Capital Expenses		6,000		(450,710)
700543-6600-1045-61129	Dawesville Channel South Fencing	July FR G.7/9/22	Capital Expenses		3,000		(447,710)
700567-6600-1045-61129	Peelwood Cricket Nets	July FR G.7/9/22	Capital Expenses			(25,000)	(472,710)
101870-4210-1263-61129	Environmental Education Project	July FR G.7/9/22	Operating Expenses			(4,000)	(476,710)
100010-4210-1263-41450	Environmental Services Operating Contribution	July FR G.7/9/22	Operating Revenue		4,000		(472,710)
770007-6300-1045-41403	DFES Capital Contribution	July FR G.7/9/22	Capital Revenue		18,896		(453,814)
770011-6300-1045-41403	DFES Capital Contribution	July FR G.7/9/22	Capital Revenue		175,352		164,538

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

**NOTE 11
BUDGET AMENDMENTS APPROVED**

Amendments to original budget since budget adoption. Surplus/(Deficit)

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770007-6300-1045-61001	Trailers	July FR G.7/9/22	Capital Expenses			(18,896)	(297,358)
770011-6300-1045-61001	Miscellaneous Equipment	July FR G.7/9/22	Capital Expenses			(175,352)	(472,710)
New-6100-1045-41403	Department of Communities Grant	July FR G.7/9/22	Capital Revenue		140,075		(332,635)
New-6100-1045-61129	Changing Places - Eastern Foreshore Mandurah	Aug FR G. 8/9/22	Capital Expenses			(140,075)	(472,710)
105000-5570-2150-61129	MARC - Facility Management	Aug FR G. 8/9/22	Operating Expenses		18,960		(453,750)
820192-6700-1045-61129	MARC Court Netting	Aug FR G. 8/9/22	Capital Expenses			(18,960)	(472,710)
501123-6250-1045-xxxx	Ayrton St POS Carpark	Aug FR G. 8/9/22	Capital Expenses			(7,460)	(480,170)
100010-4000-1114-61129	Administration - Dirctor of Place & Community - Consultants	Aug FR G. 8/9/22	Operating Expenses			(59,250)	(539,420)
162000-4410-1366-xxxx	Emergency Management	Aug FR G. 8/9/22	Operating Expenses		31,460		(507,960)
100010-1110-1045-61001	Administration - Economic Development	Aug FR G. 8/9/22	Operating Expenses		205,000		(302,960)
	Restricted Cash Reserve	Aug FR G. 8/9/22	Other: Transfer Out of Reserve			(236,460)	(539,420)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Capital Expenses		391,348		(148,072)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Capital Revenue			(64,336)	(212,408)
	Capital Works 2021/22 Carryovers Reconciliation - Contract Liability	Aug FR G. 8/9/22	Other: Transfer Out of Reserve	64,336			(148,072)
	Capital Works 2021/22 Carryovers Reconciliation - Unspent Grants	Aug FR G. 8/9/22	Other: Transfer Out of Reserve			(64,336)	(212,408)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Other: Unutilised Loans			(163,828)	(376,236)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Other: Transfer Out of Reserve			(163,184)	(539,420)
750708-6100-1045-61129	MARC Sauna Expansion and Refurbishment	Sept FR G.6/10/22	Capital Expenses		20,000		(519,420)
820188-6700-1045-61001	MARC Replacement Pool Inflatable	Sept FR G.6/10/22	Capital Expenses		12,506		(506,914)
750728-6100-1045-61129	MARC Additional CCTV's	Sept FR G.6/10/22	Capital Expenses			(32,506)	(539,420)
700555-6600-1045-61129	Lilac Park Softfall Replacment	Sept FR G.6/10/22	Capital Expenses			(12,389)	(551,809)
700559-6600-1045-61129	Greenhouse Park Softfall Replacement	Sept FR G.6/10/22	Capital Expenses			(4,000)	(555,809)
700556-6600-1045-61129	Seascapes Village Softfall Replacement	Sept FR G.6/10/22	Capital Expenses		16,389		(539,420)
750715-6100-1045-61129	Rushton Park Stadium - External Painting Walls and Steelwork	Sept FR G.6/10/22	Capital Expenses			(26,000)	(565,420)
750691-6100-1045-61129	Install of Emergency Door - Shower Service	Sept FR G.6/10/22	Capital Expenses		26,000		(539,420)
770011-6300-1045-61001	Miscellaneous Equipment	Sept FR G.6/10/22	Capital Expenses			(20,000)	(559,420)
770012-6300-1045-61001	New - Vehicle & Small Plant Program	Sept FR G.6/10/22	Capital Expenses		20,000		(539,420)
750729-6100-1045-61129	MPAC Fly Tower and Auditorium Facade Cladding and Roof	Sept FR G.6/10/22	Capital Expenses			(100,000)	(639,420)
750725-6100-1045-61129	Other Buildings Renewal	Sept FR G.6/10/22	Capital Expenses		100,000		(539,420)
124032-5850-2150-61129	Erosion Control - Waterways	Oct FR G.8/11/22	Operating Expenses		13,345		(526,075)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

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New-6400-1045-61129	Riverside Retaining Wall	Oct FR G.8/11/22	Capital Expenses			(13,345)	(539,420)
501132-6250-1045-61129	Installation of Flood Lighting at Mandurah Tennis Club	Oct FR G.8/11/22	Capital Expenses			(54,000)	(593,420)
930039-6500-1045-61129	CSRF Program - Small Grants	Oct FR G.8/11/22	Capital Expenses		54,000		(539,420)
750681-6100-1263-41452	MARC Insurance Claim	SP.1/11/22	Capital Revenue		4,000,000		3,460,580
	Asset Management Reserve	SP.1/11/22	Other: Transfer Out of Reserve		1,280,033		4,740,613
750681-6100-1045-61129	MARC Roof Repairs	SP.1/11/22	Capital Expenses			(5,172,633)	(432,020)
750655-6100-1045-61129	MARC Acoustic Panelling	SP.1/11/22	Capital Expenses			(107,400)	(539,420)
930039-6500-1045-61129	CSRF Program - Small Grants	G.10/8/22	Capital Expenses		51,727		(487,693)
700571-6600-1045-61129	MBRC Resurface	G.10/8/22	Capital Expenses			(39,897)	(527,590)
700572-6600-1045-61129	SM Tennis Club Resurface	G.10/8/22	Capital Expenses			(11,830)	(539,420)
700561-6600-1045-xxxx	Upgrade of Playing Surface on Field 1 Peelwood Reserve	G.4/1/23	Capital Expenses		235,000		(304,420)
700552-6600-1045-61129	Quarry Park Softfall Replacement	G.4/1/23	Capital Expenses			(20,000)	(324,420)
700523-6600-1045-61001	Kangaroo Paw Park	G.4/1/23	Capital Expenses			(30,000)	(354,420)
700547-6600-1045-xxxx	Tickner Reserve Playground	G.4/1/23	Capital Expenses			(10,000)	(364,420)
700548-6600-1045-xxxx	Karri Karri Pass Playground	G.4/1/23	Capital Expenses			(5,000)	(369,420)
700549-6600-1045-xxxx	Bortolo Reserve Playground	G.4/1/23	Capital Expenses			(20,000)	(389,420)
700546-6600-1045-xxxx	Bruce Cresswell Reserve Playground	G.4/1/23	Capital Expenses			(10,000)	(399,420)
700566-6600-1045-61129	Bruce Cresswell Reserve Stage 1 of 2	G.4/1/23	Capital Expenses			(140,000)	(539,420)
	Dudley Park Bowling Club - Dance Floor Ceiling Replacement	G.4/1/23	Capital Expenses			(17,955)	(557,375)
750722-6100-1045-61129	Admin Building - CEO Area Refurbishment	G.4/1/23	Capital Expenses		12,955		(544,420)
750671-6100-1045-61129	Mandurah Library Re Roofing Project	G.4/1/23	Capital Expenses		11,430		(532,990)
	Verandah on the Air Pistol Shed at Port Bouvard Pistol Club	G.4/1/23	Capital Expenses			(28,701)	(561,691)
750633-6100-1045-61129	Stage 2 of Upgrades to Peelwood Reserve	G.4/1/23	Capital Expenses		11,562		(550,129)
750691-6100-1045-61129	Install of Emergency Door - Shower Service	G.4/1/23	Capital Expenses		10,709		(539,420)
750673-6100-1045-61129	Mewburn Ablution Refurbishment	G.4/1/23	Capital Expenses		96,538		(442,882)
750256-6600-1045-61129	Seascapes Village Shade Shelter	G.4/1/23	Capital Expenses			(7,538)	(450,420)
	Mandurah Community House (MFHS & Pottery House) Roof					(70,000)	(520,420)
750705-6100-1045-xxxx	Renewal	G.4/1/23	Capital Expenses			(165,000)	(685,420)
750730-6100-1045-61129	Falcon eLibrary Air Conditioning	G.4/1/23	Capital Expenses				(539,420)
750725-6100-1045-61129	Other Building Renewal	G.4/1/23	Capital Expenses		146,000		(59,420)
501139-6250-1045-61129	WMC - Upgrade Recycling Area Stage 1	G.4/1/23	Capital Expenses		480,000		(539,420)
	Waste Facilities Reserve	G.4/1/23	Other: Transfer Out of Reserve			(480,000)	(534,353)
100010-5550-1405-61001	CityBuild Overhead - Minor Equip/Furniture - Under \$5,000	G.4/1/23	Operating Expenses		5,067		(539,420)
820194-6700-1045-61001	Inspection Camera	G.4/1/23	Capital Expenses			(5,067)	(580,987)
	Mewburn Ablution Refurbishment	G.4/1/23	Other: Unutilised Loans			(41,567)	

Council Meeting
25 July 2023

Council Report

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

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	Owen Avenue Ablution	G.4/1/23	Other: Unutilised Loans		41,567		(539,420)
	Building Reserve - Mewburn Ablution Refurbishment	G.4/1/23	Other: Transfer Out of Reserve		41,567		(497,853)
	Building Reserve - Owen Avenue Ablution	G.4/1/23	Other: Transfer Out of Reserve			(41,567)	(539,420)
105000-3463-1132-60100	MARC - MARC Dry Operations	Dec FR G.7/2/23	Operating Expenses		23,000		(516,420)
750731-6100-1045-61001	MARC Showcourts Emergency Exit Egress Pathway	Dec FR G.7/2/23	Capital Expenses			(23,000)	(539,420)
501186-6250-1045-61001	Replacement of Park Rd Road Barrier	Dec FR G.7/2/23	Capital Expenses			(16,470)	(555,890)
							(539,420)
132001-5290-1652-61001	CityWorks Maintenance - Traffic Management - Signs Other	Dec FR G.7/2/23	Operating Expenses		16,470		(539,420)
700573-6600-1045-61129	Repairs to Creery Wetland Lookout	Dec FR G.7/2/23	Capital Expenses			(29,200)	(568,620)
							(539,420)
127011-5570-2150-61129	Miscellaneous – Facility Management – Scheduled Maintenance	Dec FR G.7/2/23	Operating Expenses		29,200		(539,420)
	BR2023 Adjustments Surplus/(Deficit)	G.10/3/23 BR 2023	Opening Surplus/(Deficit)		3,264,653		2,725,233
	BR2023 Adjustments Revenue from Operating Activities	G.10/3/23 BR 2023	Operating Revenue		1,361,598		4,086,831
	BR2023 Adjustments Expenditure from Operating Activities	G.10/3/23 BR 2023	Operating Expenses			(5,597,084)	(1,510,253)
	BR2023 Adjustments Non-cash excluded from Operations	G.10/3/23 BR 2023	Non Cash Item	4,221,283			2,711,030
	BR2023 Adjustments Investing Activities	G.10/3/23 BR 2023	Capital Expenses			(646,103)	2,064,927
	BR2023 Adjustments Non-cash excluded from Investing	G.10/3/23 BR 2023	Capital Expenses	(37,005)			2,027,922
	BR2023 Adjustments Financing Activities	G.10/3/23 BR 2023	Other: Financing Activities			(552,734)	1,475,188
	BR2023 Adjustments Transfer to Reserve	G.10/3/23 BR 2023	Other: Transfer Into Reserve		788,189		2,263,377
	BR2023 Adjustments Transfer from Reserve	G.10/3/23 BR 2023	Other: Transfer Out of Reserve		362,434		2,625,811
	BR2023 Adjustments Rates Revenue	G.10/3/23 BR 2023	Operating Revenue		4,514		2,630,325
700574-6600-1045-61001	Giants of Mandurah Replacement	Feb FR G.11/3/23	Capital Expenses			(234,661)	2,395,664
700574-6600-1305-41458	LGIS Insurance Contribution	Feb FR G.11/3/23	Capital Revenue		234,661		2,630,325
104585-5570-1263-41400	PTA - Bus Shelter Maintenance Assistance Scheme Grant	Mar FR G.2/5/23	Operating Revenue		16,956		2,647,281
	Youth Zone @ Mandurah Forum -WA Police Emerging Crimes						2,672,281
100112-4600-1263-41400	Grant	Mar FR G.2/5/23	Operating Revenue		25,000		2,672,281
100112-4600-1263-61001	Youth Zone @ Mandurah Forum - Youth Development	Mar FR G.2/5/23	Operating Expenses			(25,000)	2,647,281
							2,650,926
750718-6100-1045-61129	Verandah on the air pistol shed at Port Bouvard Pistol Club	Mar FR G.2/5/23	Capital Expenses		3,645		2,650,926
750697-6100-1045-61129	Minor Improvements to Sutton Hall	Mar FR G.2/5/23	Capital Expenses		5,000		2,655,926
750707-6100-1045-61129	MARC - Creche Blind Replacement	Mar FR G.2/5/23	Capital Expenses		9,000		2,664,926
750699-6100-1045-61129	Admin. Building Foyer - Front Door Reveals Replacement	Mar FR G.2/5/23	Capital Expenses			(17,645)	2,647,281
501124-6250-1045-61129	Emulsion Tank with Bunding	Mar FR G.2/5/23	Capital Expenses		5,000		2,652,281
930038-6500-1045-61129	MARC Geothermal Pump & VSD	Mar FR G.2/5/23	Capital Expenses			(5,000)	2,647,281
112000-5570-2100-xxxxx	Mandurah Visitors Centre - Facility Management	Mar FR G.2/5/23	Operating Expenses		28,786		2,676,067
750755-6100-1045-xxxxx	Mandurah Visitors Centre - Decking Upgrade	Mar FR G.2/5/23	Capital Expenses			(28,786)	2,647,281
103000-5110-2150-61129	Bortolo Park – Assets Parks and Reserves Maintenance	Mar FR G.2/5/23	Operating Expenses		10,909		2,658,190
700617-6600-1045-61129	Bortolo Fire Training Area – Vehicle Access Gates	Mar FR G.2/5/23	Capital Expenses			(10,909)	2,647,281

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

**NOTE 11
BUDGET AMENDMENTS APPROVED**

Amendments to original budget since budget adoption. Surplus/(Deficit)
A positive number in the amended budget running balance represents an estimated closing surplus.
A negative number in the amended budget running balance represents an estimated closing deficit

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
700618-6600-1045-61129	Island Point Green Bridge	Mar FR G.2/5/23	Capital Expenses			(52,944)	2,594,337
100107-5100-2150-61129	Bushland Management Activation – Natural Areas Maintenance	Mar FR G.2/5/23	Operating Expenses		52,944		2,647,281
103878-5110-1149-xxxxx	Sump Beautification – Assets Parks and Reserves Maintenance - Drainage Sump Maintenance	Mar FR G.2/5/23	Operating Expenses			(68,986)	2,578,295
132001-5230-1147-xxxxx	Cityworks Maintenance - Drainage Maintenance	Mar FR G.2/5/23	Operating Expenses		68,986		2,647,281
102608-4600-1263-41400	Alcohol and Drug Foundation Grant	Apr FR G.8/6/23	Operating Revenue		16,687		2,663,968
102608-4600-1263-61001	ADF Grant - Youth Development	Apr FR G.8/6/23	Operating Expenses			(16,687)	2,647,281
750657-6100-1045-61129	MPAC Internal Refurb	May FR G.9/6/23	Capital Expenses			(20,000)	2,627,281
750701-6100-1045-61129	Billy Dower Flooring	May FR G.9/6/23	Capital Expenses		20,000		2,647,281
750713-6100-1045-61129	Port Bouvard Surf Life Saving Club Floor	May FR G.9/6/23	Capital Expenses			(5,136)	2,642,145
750685-6100-1045-61129	Visitors Centre Transit Station	May FR G.9/6/23	Capital Expenses		5,136		2,647,281
750700-6100-1045-61129	Administration Building - Foyer Upgrade	May FR G.9/6/23	Capital Expenses			(20,298)	2,626,983
750707-6100-1045-61129	MARC - Creche Blind Replacement	May FR G.9/6/23	Capital Expenses		10,025		2,637,008
820190-6700-1045-61001	22-23 Furniture & Equipment	May FR G.9/6/23	Capital Expenses		6,546		2,643,553
750701-6100-1045-61129	Billy Dower Flooring	May FR G.9/6/23	Capital Expenses		3,727		2,647,281
750678-6100-1045-xxxxx	ManPAC RVIF Lighting	May FR G.9/6/23	Capital Expenses			(29,000)	2,618,281
750687-6100-1045-61129	22-23 LED Buildings Plan	May FR G.9/6/23	Capital Expenses		29,000		2,647,281
750708-6100-1045-61129	MARC Sauna Expansion & Refurbishment	May FR G.9/6/23	Capital Expenses			(15,000)	2,632,281
750728-6100-1045-61129	MARC Additional CCTV	May FR G.9/6/23	Capital Expenses		15,000		2,647,281
501132-6250-1045-61129	Installation of Flood Lighting at Mandurah Tennis Club	May FR G.9/6/23	Capital Expenses			(20,000)	2,627,281
501144-6250-1045-61129	Street Lighting - Parks and Reserves	May FR G.9/6/23	Capital Expenses		20,000		2,647,281
127020-5840-2150-61001	Major Public Open Space Replanting - Marina	May FR G.9/6/23	Operating Expenses		9,364		2,656,645
911004-6400-1045-61001	Floating Dock	May FR G.9/6/23	Capital Expenses			(9,364)	2,647,281
	Plant Reserve	May FR G.9/6/23	Other: Transfer Out of Reserve		288,176		2,935,457
770009-6300-1045-61001	Parks and Mowers - Plant and Machinery	May FR G.9/6/23	Capital Expenses			(60,069)	2,875,388
770006-6300-1045-61001	Trucks and Buses - Plant and Machinery	May FR G.9/6/23	Capital Expenses			(148,241)	2,727,147
770010-6300-1045-61001	New - Heavy Vehicles Plant and Equipment	May FR G.9/6/23	Capital Expenses			(79,866)	2,647,281
501254-6250-1045-61001	Installation of CCTV - Giants of Mandurah (Coodanup Foreshore)	May FR G.9/6/23	Capital Expenses			(18,086)	2,629,195
	Assertive Outreach Program - Restricted Cash Reserve	May FR G.9/6/23	Other: Transfer into Reserve			(87,000)	2,542,195
				(332,842)	40,306,091	(36,870,844)	2,542,195

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

**NOTE 12
PROPOSED BUDGET VARIATIONS FOR COUNCIL APPROVAL**

The following are for consideration for Council to approve as budget variations

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
			Opening Surplus/(Deficit)				2,542,195
	Restart Mandurah - Other - Restrictive Cash Reserve		Other: Transfer into Reserve			(787,163)	1,755,032
	Restart Mandurah - Other - Capital Project		Capital Expenses		787,163		2,542,195
	Public Art transfer from Asset management Reserve		Other: Transfer Out of Reserve		215,000		2,757,195
	Public Art transfer from Asset management Reserve		Other: Transfer into Reserve			(215,000)	2,542,195
	Community Safety Reserve		Other: Transfer into Reserve			(500,000)	2,042,195
	2021/22 Unallocated Surplus		Other: Transfer into Reserve			(2,630,325)	(588,130)
	Capital Carryover - Capital adjustment		Capital Expenses		21,904,285		21,316,155
	Capital Carryover - Loan adjustment		Other: Unutilised Loans			(3,770,791)	17,545,364
	Capital Carryover - Reserve adjustment		Other: Transfer into Reserve			(3,715,742)	13,829,622
	Capital Carryover - Proceeds adjustment		Capital Revenue			(642,012)	13,187,610
	Capital Carryover - Transfer to reserve		Other: Transfer into Reserve			(4,897,638)	8,289,972
	Capital Carryover - Grants and contributions adjustments		Capital Revenue			(4,434,508)	3,855,464
	Capital Carryover - Grants and contributions adjustments		Other: Transfer into Reserve			(4,443,593)	(588,129)
	Operating Carryovers - reduction in Materials		Operating Expenses		1,237,261		649,132
	Operating Carryovers - Unspent Grant Reserve		Other: Transfer into Reserve			(228,318)	420,814
	Operating Carryovers - Transfer to reserve		Other: Transfer into Reserve			(1,008,943)	(588,129)
	Public Art transfer		Capital Expenses		90,000		(498,129)
	Public Art transfer		Other: Transfer into Reserve			(90,000)	(588,129)
	Deferred Capital Projects		Capital Expenses		481,514		(106,615)
	Deferred Capital Projects		Other: Transfer into Reserve			(481,514)	(588,129)
	Capital Surplus		Capital Expenses		4,831,106		4,242,977
	Capital Surplus		Other: Transfer into Reserve			(4,831,106)	(588,129)
				0	29,546,329	(32,676,653)	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023

NOTE 13
EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is 10.00%

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Operating grants, subsidies and contributions	1,335,743	25.99%	▲ Timing	Variance primarily due to Financial Assistance Grants prepayment for 2024 received on 30 June 2023.
Interest earnings	1,627,737	85.67%	▲ Permanent	Favourable variance primarily due to unforeseen increase in interest rates.
Expenditure from operating activities				
Materials and contracts	8,518,446	14.69%	▲ Timing	Variance primarily due to Waste Transfer Energy, Working Smarter, Sand Bypassing and other operating projects not having progressed in line with budget.
Utility charges	519,875	11.40%	▲ Timing	Variance due to utility invoices not yet received, primarily for MARC and Street Lighting Maintenance, to be monitored as year progresses.
Other expenditure	(51,044)	100.00%	▼ Permanent	Variance is primarily due to small debt write off in accordance with the Write-Off Debts Delegation (DA-FCM06).
Loss on disposal of assets	(4,704,153)	100.00%	▼ Permanent	Non-cash variance due to asset write-offs for scrapped assets not budgeted for. Process usually performed as part of the year end financials preparation.
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(8,309,976)	(51.57%)	▼ Timing	Capital grants are recognised in line with capital expenditure.
Proceeds from Disposal of Assets	(1,604,072)	(64.20%)	▼ Timing	Refer to note 4.
Capital Acquisitions	27,462,519	57.19%	▲ Timing	Refer to note 6.
Financing Activities				
Proceeds from new debentures	(2,168,105)	(35.93%)	▼ Permanent	Refer to note 7. Refer to capital carryover adjustment in proposed budget variations.
Unspent Loans	(3,122,402)	100.00%	▼ Timing	Refer to note 7. Refer to capital carryover adjustment in proposed budget variations.
Payment of lease liability	127,092	22.89%	▲ Timing	Varying repayment terms on lease agreements subject to end of year adjustments
Proceeds from new interest earning liability	(95,653)	(9.64%)	▼ Timing	Proceeds not yet received from leasing company as dependent on timing of new lease take ups.
Transfer from reserves	(21,640,496)	(100.00%)	▼ Timing	Will be accounted for as part of year end financial process.
Transfer to reserves	2,859,383	100.00%	▲ Timing	Will be accounted for as part of year end financial process.

2022/23 Operating Carryovers to 2023/24

Cost Centre	Project	Current 2022/23 Budget	2022/23 Actuals as at 27/06/2023	Proposed 2023/24 Carryover Budget	Details
Landscaping Services	Professional Development	\$ 14,872	\$ 6,308	\$ 8,000	Completion date of Diploma of Arboriculture course for Arboriculturist will be July 2023.
Recreation Centres	Administration - Consultants	\$ 30,000	\$ -	\$ 30,000	To fund the Recreation Centres replacement of the LINKS Management System used for processing operational bookings and revenue.
Community Development	Community Partnership Fund	\$ 191,186	\$ 123,068	\$ 20,424	To enable delivery of the 2022-23 partnership grants not yet acquitted.
	Community Grants Program	\$ 108,750	\$ 97,188	\$ 11,562	To enable delivery of the 2022-23 community grants not yet acquitted.
	Administration - Consultants	\$ 102,250	\$ 22,571	\$ 50,000	To enable completion the Accessible Building Audit.
Corporate Strategy and Development	Administration - Corporate Project	\$ 32,000	\$ -	\$ 30,000	Strategic Community Plan project has been delayed, expenditure to be incurred in 2023-24.
Youth Development	Youth Zone - Mandurah Forum	\$ 25,000	\$ 2,239	\$ 22,761	Unspent grant funding from WA Police from Emerging Crimes grant fund.
	ADF Grant	\$ 16,687	\$ -	\$ 16,687	Unspent grant funding for LDAT project from Alcohol and Drug Foundation – project not due to commence until next financial year.
Chief Executives Office	Administration - Corporate Project	\$ 145,764	\$ 67,086	\$ 78,678	To enable completion of the Corporate Communications Service Review.
Strategic Planning	Administration - Corporate Project	\$ 101,061	\$ 57,608	\$ 39,670	Required for: Community Infrastructure Plan as project ongoing due to staff vacancies and a delay in progressing. City Centre Master Plan for additional graphic design requirements & engagement materials. Western Foreshore Commercial Site for Commercial Agent Advice on Heads of Agreement remaining invoice outstanding from initial engagement.

2022/23 Operating Carryovers to 2023/24

Cost Centre	Project	Current 2022/23 Budget	2022/23 Actuals as at 27/06/2023	Proposed 2023/24 Carryover Budget	Details
Recreation Services	Club Development	\$ 69,426	\$ 24,281	\$ 45,145	Unspent 2023 Every Club grant funding from DLGSC.
					This is funding to assist the two surf lifesaving clubs with strategies to deliver volunteer patrols. The money was allocated through council endorsement in Nov 2022 at the completion of the 3 year paid lifeguard trial.
	Lifeguard Service	\$ 50,000	\$ 2,602	\$ 45,000	
Community Facility Management	Administration	\$ 49,389	\$ 38,807	\$ 10,000	To fund a new subscription for a market intelligence platform.
Strategic Asset Management	Specialist Condition Surveys	\$ 69,782	\$ -	\$ 69,782	To fund Valuation Services - Infrastructure Assets project due for completion July 2023 and Lighting & Switchboard Condition Audit project.
	Video/Laser Road Data Collection	\$ 120,000	\$ 75,868	\$ 44,133	To fund Road Condition Assessment report.
City Centre Activation	Activate Now Grants	\$ 74,345	\$ -	\$ 74,345	Approved by Council report in April 2023, program to open for applications on both streams in June to tie in with City's Winter program & activations.
	City Centre Winter Program	\$ 107,281	\$ 13,621	\$ 15,000	Delayed expenditure for marketing around activities for the City's 2023 Winter program (skating starting later than usual - 30 June this year).
Economic Development	Mandurah City Centre Project	\$ 181,633	\$ 62,126	\$ 50,000	City Centre Master Plan additional design work.
					Required for second round of Start Up Smart program to begin in July for wait-listed applicants and External Event Attraction Sponsorship payments as events are approved and agreements are underway.
	Entrepreneurship	\$ 319,867	\$ 65,518	\$ 80,000	
	Administration - Corporate Project	\$ 210,613	\$ 81,946	\$ 88,000	Western Foreshore 2022/23 unspent costs identified in approved Project Plan – legals, surveys, site investigation works etc for development of City's Heads of Agreement.

2022/23 Operating Carryovers to 2023/24

Cost Centre	Project	Current 2022/23 Budget	2022/23 Actuals as at 27/06/2023	Proposed 2023/24 Carryover Budget	Details
	Mandurah City Centre Project	\$ 181,633	\$ 62,167	\$ 45,000	Funds to support concepts/ business case for redevelopment of City Administration/ Civic Precinct.
	Transform Mandurah Initiative Project - General Operations	\$ 150,000	\$ -	\$ 150,000	COM business case funding
	Transform Mandurah Initiative Project - Grant Expenditure	\$ 143,725	\$ -	\$ 143,725	PDC business case funding
Director of Place & Community	Administration - Consultants	\$ 72,000	\$ 2,649	\$ 69,351	Consultancy budget required for renewal of homelessness strategy, RAP and library feasibility.
Totals		\$ 2,567,264	\$ 805,653	\$ 1,237,261	

2022/23 Capital Carryovers to 2023/24

Asset type	Project Number	Description	Forecasted Actuals to 30/06/2023	Current 22/23 Budget (Including Budget Variations)	22/23 Proposed Capital Expenditure Budget	External Grants & Contributions	COM Funding (incl Proceeds, Loans & Reserves)	External Grants & Contributions	COM Funding (incl Proceeds, Loans & Reserves)	COM Funding Variance for Proposed Carryovers	2023/24 Proposed Capital Expenditure Budget	External Grants & Contributions	COM Funding (incl Proceeds, Loans & Reserves)
Buildings	750647	Dawesville Community Centre	203,529	692,899	203,529	673,052	19,847	203,529	-	-	489,370	469,523	19,847
Buildings	750655	MARC Leisure Pool Acoustics	18,435	325,835	18,435	-	325,835	-	18,435	-	307,400	-	307,400
Buildings	750657	MPAC Internal Refurb	321,007	348,800	321,007	155,716	193,084	155,716	165,291	20,000	27,793	-	27,793
Buildings	750661	Works & Services Building Refurb	83,595	186,400	83,595	-	186,400	-	83,595	-	102,805	-	102,805
Buildings	750678	ManPAC RVIF Lighting	740	267,495	740	-	267,495	-	740	-	266,755	-	266,755
Buildings	750679	Solar Plan 2021/22	4,740	50,000	4,740	-	50,000	-	4,740	-	45,260	-	45,260
Buildings	750681	MARC Roof Repairs	3,674,825	7,535,654	3,674,825	5,618,069	1,917,585	1,840,545	1,834,280	-	3,860,829	3,777,524	83,305
Buildings	750686	22-23 Enhancements to Reserve Changerooms	33,016	56,316	33,016	-	56,316	-	33,016	23,300	23,300	-	23,300
Buildings	750688	22-23 MPAC Internal Refurb	22,858	127,858	22,858	50,000	77,858	-	22,858	55,000	55,000	-	55,000
Buildings	750689	Works & Services Building Refurb	46,739	602,115	46,739	-	602,115	-	46,739	555,376	555,376	-	555,376
Buildings	750690	Install walls and roof to the Camera Deck at Rushton Main	9,850	25,350	9,850	-	25,350	-	9,850	15,500	15,500	-	15,500
Buildings	750696	MPAC - External Steelwork	10,426	95,426	10,426	-	95,426	-	10,426	85,000	85,000	-	85,000
Buildings	750702	Civic Building Roof Renewal	63,935	130,000	63,935	-	130,000	-	63,935	8,524	66,065	-	66,065
Buildings	750706	Mandurah Community Museum Roof & Gutters	145,000	179,326	145,000	-	179,326	-	145,000	14,326	34,326	-	34,326
Buildings	750708	MARC Sauna Expansion & Refurbishment	8,742	43,742	8,742	-	43,742	-	8,742	35,000	35,000	-	35,000
Buildings	750710	PBSLSC - External Steelwork Painting	314	30,314	314	-	30,314	-	314	30,000	30,000	-	30,000
Buildings	750712	Refurbishment of Billy Dower Youth Centre	12,372	57,372	12,372	-	57,372	-	12,372	45,000	45,000	-	45,000
Buildings	750726	Changing Places Eastern Foreshore Mandurah	-	140,075	-	140,075	-	-	-	-	140,075	140,075	-
Buildings	750729	MPAC Fly Tower and Auditorium Facade Cladding and Roof	1,389	100,000	1,389	-	100,000	-	1,389	98,611	98,611	-	98,611
Buildings	750730	Falcon eLibrary Air Conditioning	20,357	165,000	20,357	-	165,000	-	20,357	111,253	144,643	-	144,643
Buildings	750660	WMC Tipping Shed	12,599	155,215	12,599	-	155,215	-	12,599	-	142,616	-	142,616
Buildings	750694	Tims Thicket Waste Facility - Decommissioning	-	10,000	-	-	10,000	-	-	-	10,000	-	10,000
Buildings	750695	WMC - Upgrade Fire Fighting Infrastructure	-	150,000	-	-	150,000	-	-	-	150,000	-	150,000
Total Buildings			4,694,467	11,475,192	4,694,467	6,636,912	4,838,279	2,199,790	2,494,677	1,096,890	6,730,724	4,387,122	2,343,602
Coastal & Estuary	910109	Cambria Island Abutment Walls Repair	313,016	370,137	313,016	-	370,137	-	313,016	8,495	57,121	-	57,121
Coastal & Estuary	910075	Birchley Road Boat Ramp Jetty	5,502	80,328	5,502	-	80,328	-	5,502	74,826	74,826	-	74,826
Total Coastal & Estuary			318,518	450,465	318,518	-	450,465	-	318,518	83,321	131,947	-	131,947
Drainage	600189	DR 130 Mandurah Terrace	16,227	41,227	16,227	-	41,227	-	16,227	25,000	25,000	-	25,000
Drainage	600190	DR 30 George Street Drainage Improvement	18,073	62,872	18,073	-	62,872	-	18,073	44,799	44,799	-	44,799
Drainage	600192	DR Cervantes Drive	15,977	36,499	15,977	-	36,499	-	15,977	20,522	20,522	-	20,522
Drainage	600193	DR Colonial Court Drainage Upgrade - Stage 1	41,729	276,108	41,729	-	276,108	-	41,729	234,380	234,380	-	234,380
Drainage	600195	DR Hopetoun Bend Drainage Upgrade	17,886	68,150	17,886	-	68,150	-	17,886	50,264	50,264	-	50,264
Drainage	600196	DR Loton Road/Ashley Terrace Intersection Stage 1	116,308	158,960	116,308	-	158,960	-	116,308	42,652	42,652	-	42,652
Total Drainage			226,199	643,816	226,199	-	643,816	-	226,199	417,616	417,616	-	417,616
Other	700053	Lakelands DOS Sports Specific Infrastructure	163,081	332,398	163,081	-	332,398	-	163,081	-	169,317	-	169,317
Other	700055	Eastern Foreshore South Precinct	650,000	3,412,166	650,000	3,229,490	182,676	650,000	-	-	2,762,166	2,579,490	182,676
Other	700056	Western Foreshore Recreation Precinct	1,340,000	3,329,677	1,340,000	-	3,329,677	-	1,340,000	-	1,989,677	-	1,989,677
Total Other			2,153,081	7,074,240	2,153,081	3,229,490	3,844,751	650,000	1,503,081	-	4,921,159	2,579,490	2,341,669

2022/23 Capital Carryovers to 2023/24

Asset type	Project Number	Description	Forecasted Actuals to 30/06/2023	Current 22/23 Budget (Including Budget Variations)	22/23 Proposed Capital Expenditure Budget	External Grants & Contributions	COM Funding (incl Proceeds, Loans & Reserves)	External Grants & Contributions	COM Funding (incl Proceeds, Loans & Reserves)	COM Funding Variance for Proposed Carryovers	2023/24 Proposed Capital Expenditure Budget	External Grants & Contributions	COM Funding (incl Proceeds, Loans & Reserves)
Parks	700514	Bortolo Fire Track Water Infrastructure	106,123	125,000	106,123	-	-	-	-	-	-	-	-
Parks	700515	Mandurah Netball Feasibility Study - CSRFF	42,515	78,219	42,515	15,745	62,474	15,745	26,770	11,449	35,704	-	35,704
Parks	700480	Central Irrigation Management System Renewal	-	90,000	-	-	90,000	-	-	-	90,000	-	90,000
Parks	700485	Bortolo Park Drainage Basin	26,772	50,000	26,772	-	50,000	-	26,772	-	23,228	-	23,228
Parks	700494	Pleasant Grove Foreshore	16,426	80,559	16,426	-	80,559	-	16,426	12,559	64,132	-	64,132
Parks	700498	Tickner Reserve Final Stage	4,796	75,170	4,796	-	75,170	-	4,796	-	70,374	-	70,374
Parks	700516	Yalgorup National Park	195,326	477,045	195,326	225,000	252,045	195,326	-	23,940	281,719	29,674	252,045
Parks	700518	Eastport Foreshore Upgrade	15,851	164,384	15,851	151,198	13,186	2,664	13,186	-	148,534	148,534	-
Parks	700521	Lakes Lawn Cemetery - Plinths and Irrigation Upgrade	23,262	56,791	23,262	-	56,791	-	23,262	33,528	33,528	-	33,528
Parks	700523	Kangaroo Paw Park	438,618	473,109	438,618	-	473,109	-	438,618	(65,027)	34,492	-	34,492
Parks	700529	Observation Deck, Watersun Drive	2,831	89,831	2,831	-	89,831	-	2,831	87,000	87,000	-	87,000
Parks	700530	Falcon Bay Stage 5 of 5	45,405	423,334	45,405	-	423,334	-	45,405	73,334	377,929	-	377,929
Parks	700534	Riverside Boardwalk	27,742	121,643	27,742	-	121,643	-	27,742	51,643	93,901	-	93,901
Parks	700535	St Ives Boardwalk	25,235	119,402	25,235	-	119,402	-	25,235	49,402	94,167	-	94,167
Parks	700536	Seascapes boardwalk, steps lookout node	44,136	326,639	44,136	-	326,639	-	44,136	126,639	282,503	-	282,503
Parks	700544	Central Irrigation Management System	6,317	96,317	6,317	-	96,317	-	6,317	90,000	90,000	-	90,000
Parks	700545	Suncrest Meander Playground	6,489	41,489	6,489	-	41,489	-	6,489	35,000	35,000	-	35,000
Parks	700546	Bruce Cresswell Reserve Playground	6,489	56,289	6,489	-	56,289	-	6,489	39,800	49,800	-	49,800
Parks	700547	Tickner Reserve Playground	6,489	51,489	6,489	-	51,489	-	6,489	35,000	45,000	-	45,000
Parks	700548	Karri Karri Pass Playground	6,593	51,593	6,593	-	51,593	-	6,593	45,000	45,000	-	45,000
Parks	700549	Bortolo Reserve Playground	7,099	59,489	7,099	-	59,489	-	7,099	32,390	52,390	-	52,390
Parks	700566	Bruce Cresswell Reserve Stage 1 of 2	344,730	474,750	344,730	-	474,750	-	344,730	26,020	130,020	-	130,020
Parks	700478	Meadow Springs Golf Course Fence	-	40,000	-	-	40,000	-	-	-	40,000	-	40,000
Parks	700531	2022-23 Falcon Reserve Activation Plan - Implementation	25,159	53,149	25,159	-	53,149	-	25,159	27,990	27,990	-	27,990
Parks	700533	2022-23 South Harbour Paving Upgrades	106,435	170,482	106,435	-	170,482	-	106,435	16,046	64,046	-	64,046
Total Parks			1,530,836	3,846,171	1,530,836	391,943	3,454,228	213,735	1,317,101	770,591	2,315,335	178,208	2,137,127
Plant & Machinery	770020	Tim's Thicket Weighbridge	-	150,000	-	-	150,000	-	-	-	150,000	-	150,000
Plant & Machinery	770001	Replacement LPV	387,373	473,947	387,373	-	473,947	-	387,373	46,195	86,574	-	86,574
Plant & Machinery	770002	Replacement LCV	945,828	1,096,700	945,828	-	1,096,700	-	945,828	90,565	150,872	-	150,872
Plant & Machinery	770005	New - LPV	-	40,000	-	-	40,000	-	-	-	40,000	-	40,000
Plant & Machinery	770006	Trucks and Buses	-	960,241	-	-	960,241	-	-	602,257	960,241	-	960,241
Plant & Machinery	770008	Construction Vehicles	-	564,648	-	-	564,648	-	-	172,421	564,648	-	564,648
Plant & Machinery	770009	Parks and Mowers	-	504,368	-	-	504,368	-	-	236,749	504,368	-	504,368
Plant & Machinery	770010	New Heavy Vehicle	-	872,731	-	-	872,731	-	-	872,000	872,731	-	872,731
Total Plant & Machinery			1,333,201	4,662,635	1,333,201	-	4,662,635	-	1,333,201	1,850,187	3,329,434	-	3,329,434
Roads	500016	Smart Street Mall Upgrade	452,000	660,679	452,000	-	660,679	-	452,000	-	208,679	-	208,679
Roads	501142	SL Light pole replacement	16,325	120,523	16,325	-	120,523	-	16,325	104,198	104,198	-	104,198
Roads	501116	SP Pleasant Grove POS	13,582	52,289	13,582	-	52,289	-	13,582	7,085	38,707	-	38,707
Roads	501089	RC Peel Street Stage 3	184,194	1,528,100	184,194	1,000,000	528,100	184,194	-	28,100	1,343,906	815,806	528,100
Roads	501113	SP Halls Head PSP	370,946	994,835	370,946	400,000	594,835	370,946	-	43,291	773,890	29,054	744,835
Roads	501127	Falcon Reserve Activation Plan - Stage 3	370,426	428,252	370,426	-	428,252	-	370,426	28,252	57,826	-	57,826
Roads	501130	City Centre Streetscape Upgrades	20,023	120,023	20,023	-	120,023	-	20,023	-	100,000	-	100,000
Roads	501131	Dawesville Channel SE Foreshore Upgrade	31,957	173,107	31,957	150,000	23,107	8,850	23,107	-	141,150	141,150	-
Roads	501135	Resurface of the Driveway to the Mandurah Tennis Club	15,467	31,794	15,467	-	31,794	-	15,467	16,327	16,327	-	16,327
Roads	501136	Senior Citizens Carpark	17,826	117,826	17,826	-	117,826	-	17,826	12,000	100,000	-	100,000
Roads	501148	RR Olive Road	270,103	421,615	270,103	300,000	121,615	245,000	25,103	96,512	151,512	55,000	96,512
Roads	501169	RS Stock Road, Parklands	4,659	52,859	4,659	-	52,859	-	4,659	48,200	48,200	-	48,200
Roads	501175	22-23 TM Discretionary Traffic Management	71,602	142,335	71,602	-	142,335	-	71,602	70,733	70,733	-	70,733
Roads	501181	TM Estuary Road Delineation	10,142	37,814	10,142	18,448	19,366	7,379	2,763	16,603	27,672	11,069	16,603
Roads	501182	SL Old Coast Road/McLarty Road/Leeward Road Ent	5,378	48,903	5,378	46,608	2,295	5,378	-	2,295	43,526	41,230	2,295
Roads	501183	SL Lakes Road/Murdoch Drive	18,247	103,224	18,247	59,194	44,030	18,247	-	44,030	84,977	40,947	44,030
Roads	501137	Torcello Mews Canal PAW Renewal	93,637	124,058	93,637	-	124,058	-	93,637	24,058	30,421	-	30,421
Roads	501129	Trails Project	281,631	977,976	281,631	880,655	97,321	281,631	-	22,321	696,345	599,025	97,321
Roads	501139	WMC - Upgrade Recycling Area Stage 1	-	20,000	-	-	20,000	-	-	-	20,000	-	20,000
Total Roads			2,248,143	6,156,212	2,248,143	2,854,905	3,301,306	1,121,624	1,126,519	564,006	4,058,069	1,733,282	2,324,788
GRAND TOTAL			12,504,445	34,308,731	12,504,445	1,113,250	21,195,480	4,185,149	8,319,296	4,782,611	21,904,285	8,878,101	17,026,184

11	SUBJECT:	2024 – 2033 Long Term Financial Plan
	DIRECTOR:	Business Services
	MEETING:	Council Meeting
	MEETING DATE:	27 July 2023

Summary

The City has reviewed its Long Term Financial Plan for 2024-2033 (Plan) for Council's adoption. The Long Term Financial Plan seeks to provide a balanced budget for the next 10 years. With the provision of a 10-year Plan, the City can project and manage the cash flow requirements of programs and new initiatives and consider the impact of the whole of life costings for all new projects.

The Long Term Financial Plan is a guiding document that will be used as the base for the development of the Annual Budget. The Annual Budget will not only include the information from the Long Term Financial Plan but it will also consider any other factors that will be required to be considered in the annual budget.

The City has advertised the Long Term Financial Plan to the community and to date, has not received any submissions. It is recommended that Council adopt the Plan.

Disclosure of Interest

N/A

Previous Relevant Documentation

• G.11/3/20	24 March 2020	Adoption of the Long Term Financial Plan 2021-2030
• G. 8/5/21	25 May 2021	Adoption of the Long Term Financial Plan 2022-2031
• G. 7/5/22	24 May 2022	Adoption of the Long Term Financial Plan 2023-2032
• SP.3/6/23	26 June 2023	Adoption of Long Term Financial Plan for advertising

Background

The City has undertaken an extensive process in reviewing the Long Term Financial Plan spanning over eight months. The Long Term Financial Plan provides Council with a forward planning tool for decision making and gives Council the ability to understand the financial implications associated with any decisions. In June 2023, Council adopted the Long Term Financial Plan for advertising for 21 days to seek feedback from the community.

Comment

The Long Term Financial Plan is a 10-year rolling plan that informs the Corporate Business Plan and allocates the necessary resources to ensure that the Strategic Community Plan priorities are funded. The Plan is based on a range of assumptions such as:

1. Level of service remains at the same level as the 2022/23 budget year unless indicated otherwise
2. Increase in revenue and expenditure is based on the input assigned to the nature and type of the income and expenditure (refer to assumptions in the Plan)
3. If a project relies on external funding, the project will not go ahead unless the funding has been confirmed and at the level indicated in the Plan
4. Rates revenue is calculated based on the Rates Strategy within the Plan with year one rate increase being 4.95% and from year two onwards, the rate increase being CPI plus 0.68%.
5. Borrowings are based on the Borrowing Strategy principles outlined within the Plan
6. Due to the flexibility of the Plan, a review of the Plan will occur earlier than the annual review if an event occurs that causes a material change in the assumptions

With the provision of a 10-year Plan, the City can manage the cash flow requirements of programs, new initiatives and consider the impact of the whole of life costings for all projects. The Plan has projected the City's financial ratios for each year and the results can be compared to the standards set by the Department of Local Government, Sport and Cultural Industries (DLGSC). The ratio results can assist in identifying any ratios that require improvement over the life of the Plan. In the 2019/2020 and 2020/2021 Financial Statements Audit, the auditor identified that the Asset Sustainability ratio and the Operating Surplus ratio was a significant adverse trend. The Ratios were removed from audit from the 2022 year however, if they were still included the City would have received a significant adverse trend for the 2021/2022 year as well. Over the last five audited financial years, the results of these ratios compared to the DLGSC standard are detailed as follows:

Ratios	DLGSC Basic Standard	CoM 2017/2018	CoM 2018/2019	CoM 2019/2020	CoM 2020/2021	CoM 2021/2022
Asset Sustainability	>0.9	0.54	0.61	0.45	0.43	0.42
Operating Surplus	>0.01	(0.09)	(0.17)	(0.16)	(0.13)	(0.13)

The Asset Sustainability ratio is the extent to which assets managed by a local government are being replaced as these reach the end of their useful lives. It is calculated by measuring capital expenditure on renewal or replacement of assets, relative to depreciation expense. Expenditure on new or additional assets is excluded. This ratio indicates whether a local government is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out.

Throughout the Plan process, City officers identified that additional expenditure on renewal and upgrade, or existing facilities was required to bring this ratio up to the basic standard. It was calculated that an additional 0.68% in rate increases was required each year over the 10 year plan to provide for the additional amount of expenditure. In year one of the plan, the City have proposed a 4.95% increase to rates which is a departure from the rate strategy adopted by Council as part of the Plan. Due to the current economic environment, it is proposed that Council balance the community's increased living and household expenditure pressures with maintaining the services that Council delivers to its community. The proposed rate increase in year one of 4.95% and then CPI plus 0.68% for every year after was Option 1 in the June 2023 LTFF for advertising Council report.

The same strategy for improving the Asset Sustainability ratio will also improve the Operating Surplus ratio as the increase in revenue takes effect and the deficit in operating income/expenditure narrows and turns to a surplus in year 10 of the Plan.

The Plan will ensure that the Corporate Business Plan actions to achieve the vision of the City can be funded and the costs of delivering the actions are known. It also provides Council with the information to determine whether the aspirations of the Strategic Community Plan can be delivered within its financial capacity.

The Plan will assist the Council to make more informed and evidence-based decisions. By Council adopting the Plan, it demonstrates a commitment to prudent fiscal management and greater transparency to the community in relation to the projects that the Council are committed to over the next 10 years. It is important to emphasise that the Plan only considers projects that are known to the City at the time of the Plan's development and a flexible and adaptive approach will be taken if new opportunities arise that will deliver community benefits.

A range of benefits of implementing the Plan include, but are not limited to:

1. Projects identified within the Plan provide City officers with the confidence to plan projects earlier than if the City was only focusing on a budget cycle (being one year). It provides an indication to officers when they should commence project planning and design.

2. Grant funding submissions can be lodged earlier as the Plan identifies when these projects are likely to occur.
3. It will reduce the carryover projects as the budget allocation for projects will be spread across multiple years. This brings about a long-term focus instead of focusing on one year.

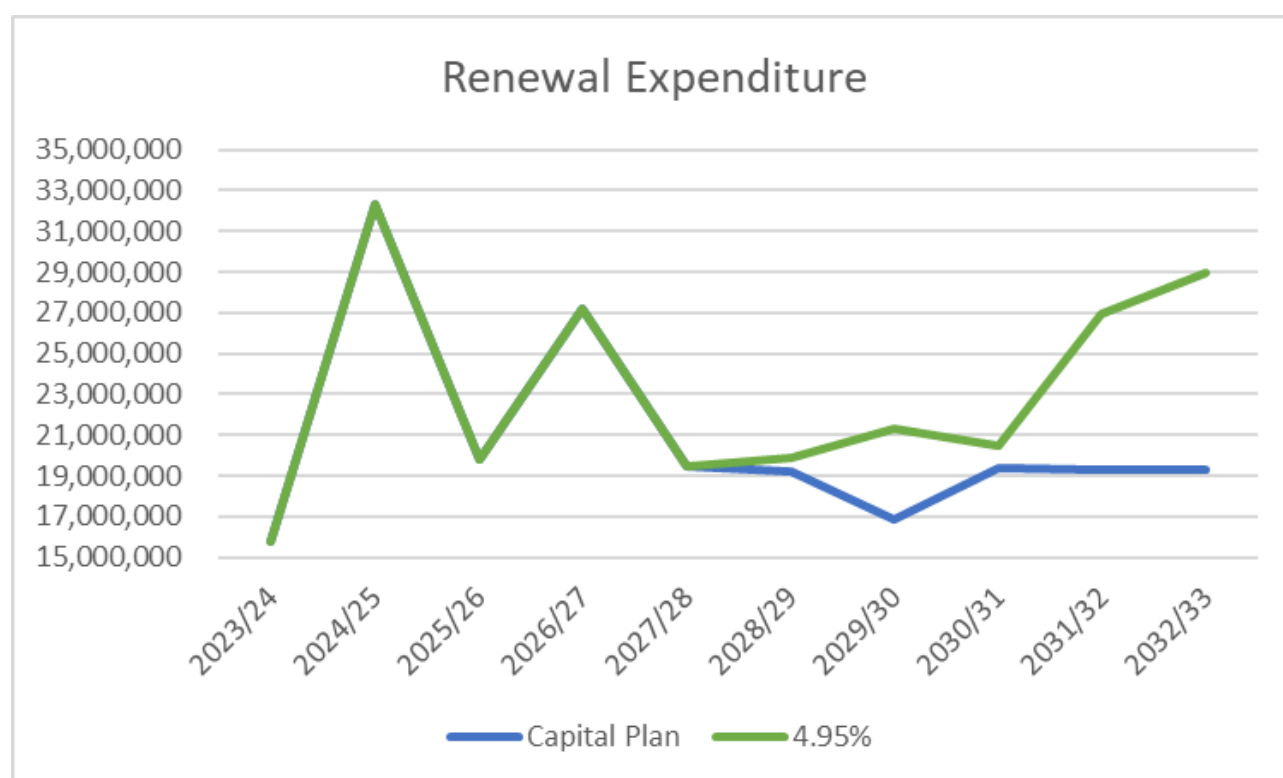
The Plan seeks to improve the City's financial ratios over the 10 years. The following shows that with the proposed rating strategy and expected revenue and expenditure targets, the City will progress to the basic standard across all ratios:

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Ratios										
Operating Surplus ratio *	-0.16	-0.11	-0.12	-0.10	-0.09	-0.07	-0.05	-0.04	-0.03	-0.01
Asset Sustainability Ratio**	0.68	1.41	0.77	1.00	0.75	0.77	0.93	0.88	0.91	0.97

*Basic >0.01, Advanced >0.15

**Basic >0.9, Improving between 0.9 and 1.1

From year four of the Plan, the City will increase its spending on renewal of its existing asset base to maintain the standard of its assets. The following graph shows the Capital Plan investment if there were no additional funds being invested into renewal of assets compared to the level of expenditure that can be invested into the renewal of assets as a result of the rating strategy:



It is recommended that the City provide the appropriate level of renewal investment to ensure the community can enjoy a similar level of service that is currently provided. The City's assets are aging and by not providing enough funding for the renewal and upgrade of those assets the City will see a decreased condition of community infrastructure. By starting to address the issue in the current year, the required rate increase can be spread to have a lesser impact on the community than one large rate increase when the funding is urgently required.

Statutory Environment

Section 5.56 of the *Local Government Act 1995* provides that –

(1) a local government is to plan for the future of the district.

Policy Implications

Nil

Financial Implications

The City's Long Term Financial Plan will ensure good financial governance over a 10-year period. Planning for the future will ensure that the City can afford to operate its programs and services over the long term.

Risk Analysis

The following are risk events that could arise without a Plan:

1. Non-compliance – the Corporate Business Plan is required to consider long term financial capability and the actions that are included in the Corporate Business Plan must be costed to ensure that they can be delivered. To eliminate this risk, it is recommended that Council adopt the Long Term Financial Plan and that the existing and new programs and services are incorporated into the Corporate Business Plan.
2. Insufficient funding available to continue programs and services in the long term – Without whole of life costings, decisions do not consider the long term impact to the City and they may have to cease in future years due to insufficient funding. When Council is presented with an opportunity, it is generally only one year of the financial impact that is considered. To reduce this risk, it is recommended Council adopt the Long Term Financial Plan and for any future decisions, an analysis of the impact to the Long Term Financial Plan is undertaken.

Strategic Implications

The following strategy from the City of Mandurah Strategic Community Plan 2020 – 2040 is relevant to this report:

Organisational Excellence:

- Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices, governance, risk and financial management.

Conclusion

The City's Long Term Financial Plan 2024-2033 is presented to Council for adoption. The submission period was open for 21 days for the community to provide comments. To date, there has been no submissions received.

NOTE:

- Refer **Attachment 11.1 Long Term Financial Plan 2024-2033**

RECOMMENDATION

That Council adopt the Long Term Financial Plan 2024-2033, as detailed in Attachment 11.1.



Long Term Financial Plan

2024-2033

Long Term Financial Plan (LTFP)

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Introduction

Purpose of the Long Term Financial Plan

The Long Term Financial Plan (Plan) is a 10-year rolling plan that informs the Corporate Business Plan and allocates the necessary resources to ensure that the Strategic Community Plan priorities are funded. The Plan seeks to provide a balanced budget for the next 10 years, that details the financial allocation assigned to services, programs, capital, new operating revenue and expenditure, reserve transfers and loan funding, to deliver the vision, woven by waterways, a city with a village heart.

With the provision of a 10-year Plan, the City can manage the cash flow requirements of programs, new initiatives and consider the impact of the whole of life costings for all projects. The Plan has projected the City's financial ratios for each year and the results can be compared to the standards set by the Department of Local Government, Sport and Cultural Industries (DLGSC). The ratio results can assist in identifying any ratios that require improvement over the life of the Plan. The Plan will ensure that the Corporate Business Plan actions can be funded and the costs to deliver the actions are known.

The Plan will assist the Council in making informed and evidence-based decisions. City officers will be able to demonstrate and outline the details on how proposals will impact the long-term position of the City. By Council adopting the Plan, it demonstrates a commitment to prudent fiscal management and greater transparency to the community in relation to the projects that the Council are committed to over the next 10 years.

It is important to emphasise that the Plan only considers projects that are known to the City at the time of the Plan's development and a flexible and adaptive approach will be taken if new opportunities arise that will deliver community benefits.

A range of benefits of implementing the Plan include, but are not limited to:

1. Projects identified within the Plan provide City officers with the confidence to plan projects earlier than if the City was only focusing on a budget cycle (being one year). It provides an indication to officers when they should commence project planning and design.
2. Grant funding submissions can be lodged earlier as the Plan identifies when these projects are likely to occur.
3. It will reduce the carryover projects as the budget allocation for projects will be spread across multiple years. This brings about a long-term focus instead of focusing on one year.

Process

The City has undergone an intensive process to develop the Plan which is summarised below:



Operating Baseline and Business Units

The City constructed a baseline for each business unit by using the 2022/23 budget and removing one off expenditure to obtain a minimum level of revenue and expenditure that the City requires to operate the current service levels. The City's capital budget for renewals was based on the 2022/23 budget. Once the baseline was included in the Plan, the surplus for each year was determined, and these funds were available to distribute to new capital projects, new operating or increases to existing services, repayment of loan debt or transfers to reserves. These baselines are detailed by business unit in Attachment 4.

Assumptions

The City set out a list of assumptions in the Plan including but not limited to Consumer Price Index (CPI), Local Government Cost Index (LGCI), rate increases, utility increases, growth rates and interest rates. Extensive research was conducted to find the best possible source for these assumptions. Further detail is included in the assumptions section of this report and summarised in Attachment 7.

Capital

Capital expenditure has been categorised as either renewal, upgrade or new, and these are defined as:

- Renewal – An asset that is expected to increase the remaining useful life of the original asset. This can be a like for like replacement of an asset.
- Upgrade – An asset that is expected to increase the economic benefit or service potential of the asset.
- New – An asset that has not been previously recognised. This will also have future operational costs that will need to be included in the Long Term Financial Plan.

The City has used the 2022/23 level of expenditure for the baseline of capital renewals. The City's current asset management plans need to be reviewed to ensure the level of detail required to inform the Plan is accurate. The City's asset management plans, once reviewed, will inform Council of the required level of expenditure that should be spent on renewals to ensure the current service level is maintained.

The City's 10 year Capital Program is provided in Attachment 3. In the Plan, there are asset programs that have money allocated to them and are referred to as a program. For example, Ablution New Program, Drinking Fountain New Program, Fencing Renewal Program or Playground Renewal Program, to name a few. A program will have a funding allocation assigned to it each year of the Plan. Prior to the new financial year, City officers will allocate each program's funding amount to the projects that need to be completed, using condition data and usage as two factors when considering which projects are to be carried out. Assigning funds to a program rather than specifically stating projects in the Plan provides the flexibility to determine the priorities of work each financial year.

A project that is specifically identified in the Plan is in addition to an asset program. These projects have sufficient information to determine that they are required to be carried out.

New Operating and New Employees

The City identified new operating initiatives and increases to existing services. The new operating expenditure also includes any identified additional operating costs associated with new capital projects.

These new operating initiatives and additional employees to the workforce are detailed in Attachment 2. It is important to ensure that the Chief Executive Officer is reporting to Council on

whether the benefits that were included in the business case for funding of new operating and employees are realised. It is a requirement that any temporary allocations of funding are reviewed 12 months prior to the date that the funding concludes and may be incorporated into the Service Review Framework via a business service review.

Funding and Assessment of Ratios and Targets

The City has considered the DLGSC ratios when measuring performance. The DLGSC outlines advance standards for the ratios, and these are included in further detail in the Ratios section of this report and in Attachment 8.

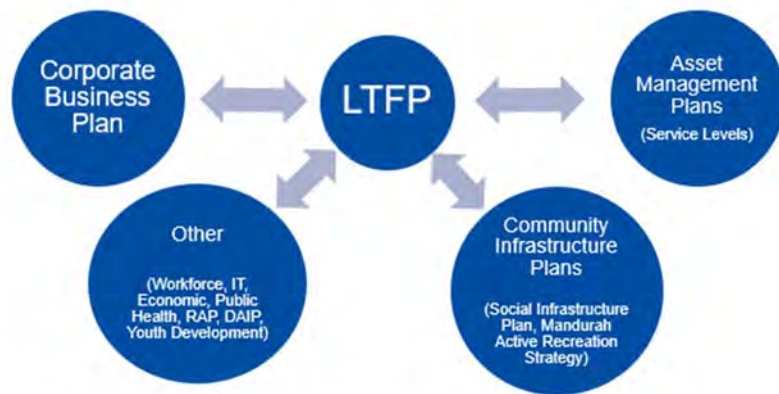
Council is aware of its current performance in relation to the Operating Surplus and Asset Sustainability Ratios. City officers recommend that Council must implement strategies over the next 10 years to improve the performance of these ratios. Council awareness has been communicated through the City's previous audits of the Annual Financial Statements. The requirement to include these ratios in the financial statements has been removed, however, the ratios are still relevant to the City's long term goals. The City's auditors identified these two ratios as significant adverse trends and strategies to improve these ratios have been presented by City officers at the Long Term Financial Plan workshops.

Integrated Planning Framework

Section 5.56 of the *Local Government Act 1995* provides that –

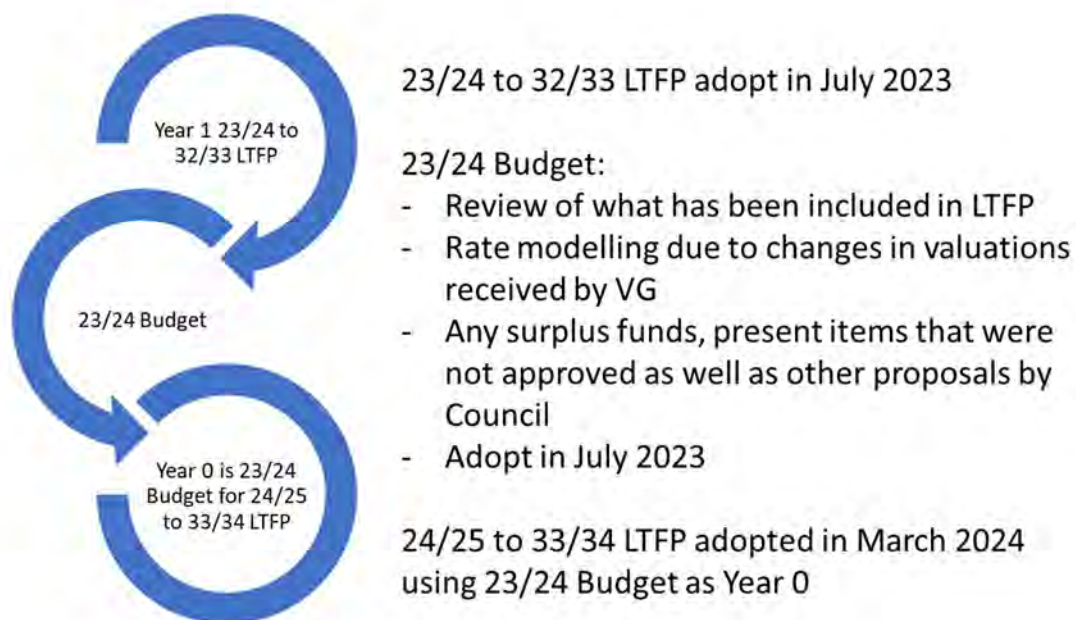
(1) a local government is to plan for the future of the district.

The plan for the future of the district is the Strategic Community Plan. To ensure a local government has a robust plan, the actions to deliver the Strategic Community Plan must be costed and allocated to a particular year of delivery. Achieving the vision of the Strategic Community Plan is dependent on having costed informing plans with prioritised actions. The Plan is a collation of the Corporate Business Plan and other informing plans. The following diagram demonstrates the inputs that have been considered as part of the Plan's formulation,



The Plan needs to be interrelated to all Council plans and strategies. It is important that the actions resulting from any strategies or plans include an assessment of resource implications and the cost of delivery, for Council to make an informed decision on whether the value for money of delivering an action is supported.

Once the Plan has been endorsed by Council, City officers will prepare the annual budget based on the projects and programs that have been approved for year one of the Plan. The diagram below shows how the plan will link to the 2023/2024 budget deliberations:



Summary

City of Mandurah

The City of Mandurah is a rapidly developing residential area encompassing a total land area of 175 square kilometres including substantial waterways, coastline, and bushland. The City is heavily residential and commercial based with an aging population. From the 2021 Census, the City of Mandurah has a lower portion of children (under 18) and a higher proportion of persons aged 60 or older compared to the Greater Perth area. More than 29% of the population were born overseas and 7% speak a language other than English at home.

Mandurah's main industries are health care and social assistance, retail, education and training and the accommodation and food services industries. The City's Gross Regional Product is estimated at \$3.65 billion (2022) representing 1.09% of the State's Gross State Product.

The City's population forecast is 92,363 in 2022 (ABS). This is expected to increase to 124,774 by 2036 (id.forecast). Growth rates based on dwellings and new lots created because of subdivision have been included in the rates revenue for each year of the Plan.

The City has \$1.43 billion of assets that it is required to maintain. The asset portfolio consists of:

- Buildings \$163.4 million
- Land \$93.5 million
- Furniture and Equipment \$3 million
- Plant and Equipment \$15.9 million
- Road Infrastructure \$563.8 million
- Drainage \$214.2 million
- Parks \$174.9 million
- Coastal and Estuary \$105.4 million
- Bridges \$88.3 million
- Other \$5.8 million

Existing services

The City provides an extensive range of services to the community including:

- Supporting, facilitating and implementing Council's responsibilities and decisions.
- Promoting and delivering economic development opportunities.
- Developing and implementing Council's Economic, Environment and Social strategies.

- Delivering targeted programs to facilitate activities that support and strengthen the small business sector and Mandurah's home base business sector.
- Collaborating with key stakeholders, other local governments, State and Federal government to deliver improved regional economic outcomes.
- Funding the operations of Visit Mandurah and Mandurah Performing Arts Centre.
- Promoting and implementing initiatives to strengthen the tourism visitation and expenditure in Mandurah.
- Delivering and facilitating a well-managed, accessible and measurable program of tourism marketing, events and experiences.
- Providing a professional level of destination development, including the development of tourism products, visitor servicing and destination planning.
- Ensuring the City has a safe working environment, prudent financial, procurement and record keeping management practices, good governance and sound internal controls.
- Providing and supporting e-government and Smart City initiatives and solutions.
- Advocating, protecting, managing, maintaining and supporting the City's digital systems and public technical infrastructure including public WiFi, CCTV, connected fibre and Internet of Things.
- Delivering and supporting the City Centre, business engagement and promoting business-led projects.
- Provision of six operational community facilities, including three libraries, museum, youth centre and seniors/community centre.
- Educating, promoting, facilitating, advocating and delivering community safety, access and inclusion, strategic community planning, community development initiatives and responses.
- Assessing development approvals, subdivisions, scheme amendments, local structure plans and trading permits.
- Delivering project-based land use strategies and policies.
- Managing City owned property, leases and licenses.
- Delivering rangers services including animal management, parking, bushfire management and City Centre safety.
- Delivering health services including food surveillance, recreational waters and contaminated services.
- Delivering building compliance including buildings applications, demolitions and pool assessments.
- Delivering and supporting emergency management services.
- Providing and managing 340 public buildings, City's workplaces, outbuildings, minor structures and public area lighting.
- Delivering the asset renewal, upgrade and new capital infrastructure projects program.

- Managing the recreational and commercial leases of the Mandurah Ocean Marina boat pens and the Marina Chalet Park.
- Provision of coastal and waterways management.
- Delivering high standard infrastructure services to ensure effective and efficient operation of the City's road, park and fleet assets including installation, improvements and maintenance to streetscapes, active and passive reserves, trees and plants (including native plant nursery), playgrounds, cemetery, irrigation, road pavements, stormwater drainage, pedestrian and cyclist paths, street and footpath sweeping, signage and line marking.
- Managing natural areas including revegetation, weed control, fire risk and general maintenance.
- Provision of worksite traffic management, City fleet of vehicles and plant and equipment.
- Delivering engineering, traffic and transport, urban water management and landscape design and planning, surveying, strategic asset management and subdivision development management and supervision.
- Provision of waste management services.
- Refuse and recycling management including green/junk verge collections, operation of waste facilities, illegal dumping, schools waste education and the recycling bin tagging program.
- Managing Mandurah Matters and community engagement initiatives.
- Delivering strategic civic events and functions.
- Providing the community with access to quality infrastructure to facilitate participation in sport and recreation and enable social interactions.
- Delivering the City of Mandurah Events Strategy with a focus on economic (including tourism), community engagement benefits, community and business capacity and capability.

The Plan has been prepared on the basis that the City will continue to deliver the services at the same level currently provided. The City will review these services from time to time and be committed to identifying efficiencies that will be included in the Plan when known.

The current service levels are as at the 2022/23 Budget excluding:

- Current contract positions
- Consultants
- Programs/projects with an end life and the decision to continue is required by Council
- One-off costs

These exclusions (consultants, contract positions, programs with an end life and one-off costs) have been removed from the baseline. Any continuation of these exclusions requires Council to approve these as new proposals. If approved, the new operating initiatives as well as the additional employees required to deliver the service are included.

Key Highlights

The Plan includes the following key highlights:

Item	Details
Capital Investment	\$301.27 million in capital expenses across the Plan
Operating expenses	\$1.37 billion in operating expenditure over the Plan (excluding depreciation)
Rate % increases	4.95% in year 1, CPI + 0.68% from year 2 onwards and an average of 0.72% growth in rates per year resulting in an additional \$45.14 million in revenue over the Plan
Loan Borrowings	Loan borrowings of \$62.74 million over the Plan resulting in a total liability of \$34.2 million (increase of \$4.7 million) in year 10.

Key new capital projects included in the Plan include:

- Completion of the Waterfront Project
- New Operations Centre
- Dawesville Community Centre
- Civic Precinct Building Air Conditioning Replacement
- Calypso Active Reserve and Facility Development
- Stingray wall replacement/upgrade
- Port Bouvard Rec and Sporting Club Refurbishment
- City Centre Streetscape Upgrades
- Greenfields Community Centre extension
- Soldiers Cove Seawall Replacement
- Yalgorup National Park projects
- Coodanup Foreshore Upgrade
- Blue Bay Foreshore Upgrade
- Dawesville Foreshore Upgrade
- Halls Head Foreshore
- Lakelands Youth Park
- Dawesville Youth Park

- Island Shared Use Trail
- Paddle Trails and Launch Infrastructure

Assumptions

A review of assumptions will be undertaken on an annual basis at the time of the Plan review.

After considering these parameters, the summary of the baseline business as usual is shown below:

	Baseline '000
Opening Funding Surplus / (Deficit)	600
Rates	87,857
Other Operating Income	42,256
Operating Expenditure	(147,348)
Operating Surplus/(Deficit)	(16,635)
Other cash inflows inc capital grants	30,278
Capital work program	(41,045)
Other cash outflows	(5,839)
Non-cash items	32,000
Surplus/(Deficit)	(1,241)

The summary for the baselines of each business unit in the City are detailed in Attachment 4.

Factors

The Plan has considered the expected increases for different revenue and expenditure categories due to internal and external factors. The factors are explained below:

Factor	Details
Superannuation	Superannuation increasing from 11% in 2023/24 to 12% in 2025/26 and maintaining that level for the rest of the Plan.
Population and growth	Current population is 92,363 expected to increase to 113,061 by 2031. This is a 20.9% increase over the Plan.

Property growth	Dwellings in May 2022 totalled 42,347 expected to increase to 54,947 by 2031. This is an increase of 22.1% over the Plan.
Consumer Price Index (CPI)	The Department of Treasury has forecast CPI to be 6.7% in 2023/24. It is projected to decrease to 3.6% in 2024/25 and 3.0% in 2025/26. For the rest of the Plan the City has estimated that the rate will remain the same.
Utility Costs	WALGA Economic Briefing in March reports there has been an increase for Electricity and Street Lighting of 7.5%.
Waste Management Expenses	Waste expenses are fully recouped by the service fee charged to users.
Workers Compensation	Based on the Local Government Insurance Services deposit rate of 2.5% of wages.
Interest expenses	Calculated using current interest rates of 3.8%.
Rates	Rates have been applied as 4.95% in 2023/24 and CPI + 0.68% from year 2 onwards
Interest Income	Interest rates for interest income are set at 3%.

Escalation

All figures have been escalated using assumptions based on the nature and type of revenue and expenditure. The escalations are explained below and detailed in Attachment 6:

Revenue Escalation	Details
Rates	- Rates revenue will increase by \$40 million over the life of the plan. - Changes in valuations have not been included in the rate revenue and any impacts will be assessed as part of the budget deliberations when a re-valuation year occurs. It is expected that this will be minimal due to adjusting the previous year's rate in the dollar to reflect the average movement percentage of the proposed valuation.
Operating Grants, Subsidies and Contributions	- Increase by CPI. - If a project does not receive funding/contribution the project either does not commence or there will be a decrease in expenditure so that the net City contribution is the amount that is stated in the Plan.
Fees and Charges	Increase by CPI.
Interest Earnings	Reflects current interest rates received for term deposits.
Other Revenue	Increase by CPI.

Expenditure Escalation	Details
Employee Costs	- Salaries – The City has an Enterprise Agreement (EA). The EA will expire on 29 February 2024. The Plan will be updated to reflect the new percentages. - Superannuation Guarantee – Increased by the amount required to be paid by the employer to the employee from the Australian Taxation Office. - Additional Superannuation – The additional employer contribution stated in the EA is capped to reflect a total employer contribution up to a maximum of 14.5% (including the superannuation guarantee). The average take-up by the employees equates to an additional employer contribution of 1.6%. - Workers Compensation - Based on the LGIS deposit rate of 2.5% of wages. - Remaining Employee Costs are projected to increase by CPI. - Any new employee requests require an analysis of the business unit justifying the additional resource and endorsement of Council at budget adoption or via Council resolution.
Materials and Contracts	Increase by CPI.
Refuse Charges, Tipping Fees and Waste Management Expenses	In December 2024, it is assumed that the City will move its waste disposal to waste to energy. The new State Government Waste Strategy has not been released and it is unknown whether there will be any mandatory requirements imposed on local governments as well as any additional charges to the City. Therefore, it is uncertain of the cost implications and as a result the Plan reflects current budget amounts increasing by CPI annually.
Utility Charges	The cost for electricity and street lighting has been projected to increase by 7.5% from year 1 to 4 and then 1.4% for the life of the plan based on WALGA estimates.
Depreciation	The depreciation projections reflect the baseline depreciation rate as well as the depreciation rates that have been adopted by Council. Depreciation is important to measure how much the

	City's assets deteriorate in one year compared to how much investment it commits to in capital renewals.
Insurance	- Excludes workers compensation (included in Employee Costs) - Increase by CPI
Other Expenditure	Increase by CPI

Projects not included in the Plan

The Plan does not include projects that are considered potential opportunities or still undergoing feasibility and due diligence. The areas of the business that are likely to be reviewed and included in the next Plan include:

1. Increase in transfer costs due to waste being diverted to Waste to Energy;
2. Incorporating the business cases approved by Council and the whole of life costs. Note: It is recommended that the financial implications to the Plan relating to any changes will occur at the time that Council endorses the business case; and
3. Internal reviews that include overhead allocations, reserve allocations and the ongoing service, program and project reviews that occur throughout the City on an annual basis.

It is important to note, that the City undertakes a cost-benefit analysis of leasing versus purchasing outright of its plant and equipment and any changes to the current practice will be incorporated into the Plan. The current practice is:

- Light Fleet: purchase
- Heavy Fleet: purchase
- Plant: purchase
- IT hardware: lease

Key Ratios

DLGSC considers several ratio's when measuring the performance of local governments. These ratios are:

- Current Ratio
- Asset Consumption Ratio
- Asset Renewal Funding Ratio
- Asset Sustainability Cover Ratio
- Debt Service Ratio
- Operating Surplus Ratio

- Own Source Revenue Ratio

These ratios are defined below:

Current Ratio - Liquidity refers to how quickly and cheaply an asset can be converted into cash. A local government's liquidity is measured by the Current Ratio. This ratio provides information on the ability of a local government to meet its short-term financial obligations out of unrestricted current assets.

Asset Consumption Ratio - This ratio measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost. This ratio seeks to highlight the aged condition of a local government's stock of physical assets. If a local government is responsible for maintaining and renewing/replacing its assets in accordance with a well-prepared asset management plan, then the fact that its Asset Consumption Ratio may be low and/or declining should not be cause for concern – providing it is operating sustainably.

Asset Renewal Funding Ratio - This ratio is a measure of the ability of a local government to fund its projected asset renewal/replacements in the future. This ratio indicates whether the local government has the financial capacity to fund asset renewal as required and can continue to provide existing levels of services in future, without additional operating income; or reductions in operating expenses. The ratio is calculated from information included in the local government's long term financial plan and its asset management plan; not the Annual Financial Report. For the ratio to be meaningful, a consistent discount rate should be applied in Net Present Value (NPV) calculations.

Asset Sustainability Cover Ratio - This ratio indicates whether a local government is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out. This ratio is an estimate of the extent to which assets managed by a local government are being replaced as they reach the end of their useful lives. It is calculated by measuring capital expenditure on renewal or replacement of assets, relative to depreciation expense. Expenditure on new or additional assets is excluded. Depreciation expense represents an estimate of the extent to which the assets have been consumed during that period. Measuring assets at fair value is critical to the calculation of a valid depreciation expense value.

Debt Service Ratio - A local government's ability to service debt. This is the measurement of a local government's ability to produce enough cash to cover its debt payments. This ratio is the measurement of a local government's ability to repay its debt including lease payments. The higher the ratio is, the easier it is for a local government to obtain a loan.

Operating Surplus Ratio - This ratio is a measure of a local government's ability to cover its operational costs and have revenues available for capital funding or other purposes. If a local government consistently achieves a positive operating surplus ratio and has soundly based long term financial plans showing that it can continue to do so in the future, having regard to asset management and the community's service level needs, then it is considered financially sustainable. A positive ratio indicates the percentage of total own source revenue available to help fund proposed capital expenditure, transfer to cash reserves or to reduce debt. A negative ratio indicates the percentage increase in total own source revenue (principally rates) that would have been required to achieve a break-even operating result.

Own Source Revenue Coverage Ratio - A local government's ability to cover its costs through its own taxing and revenue efforts. This ratio is the measurement of a local government's ability to cover its costs through its own revenue efforts. Different standards have been established to recognise the varying revenue raising capacities across the sector, where some rural and remote local governments have limited rate bases and revenue raising capacity, whereas others such as major metropolitan and regional local governments have significant rate bases and other own source revenues.

The table below shows the DLGSC's advanced standard and the City's performance over the last three years:

	Basic Standard	Advanced Standard	2020	2021	2022
Current Ratio	>1	>1	0.76	1.21	1.04
Asset Consumption Ratio	>0.5	>0.6	0.72	0.70	0.71
Asset Renewal Funding Ratio	0.75>0.95	>0.95	1.06	1.40	1.06
Asset Sustainability Cover Ratio	>0.9	0.9>1.1	0.45	0.43	0.42
Debt Service Ratio	>2	>5	2.67	1.98	3.09
Operating Surplus Ratio	>0.01	>0.15	(0.16)	(0.13)	(0.13)
Own Source Revenue Ratio	>0.4	>0.9	0.82	0.8	0.84

The Plan seeks to improve the City's ratios towards the advance standard. As a result, the last five years ratios of the Plan are reflected in the table below:

	2029	2030	2031	2032	2033
Current Ratio	1.37	1.40	1.43	1.49	1.52

Asset Consumption Ratio	0.63	0.62	0.61	0.59	0.58
Asset Renewal Funding Ratio	0.97	1.01	1.05	1.16	1.20
Asset Sustainability Cover Ratio	0.77	0.93	0.88	0.91	0.97
Debt Service Ratio	3.41	3.80	3.93	4.18	4.20
Operating Surplus Ratio	(0.07)	(0.05)	(0.04)	(0.03)	(0.01)
Own Source Revenue Ratio	0.89	0.90	0.91	0.93	0.94

Treatment of Annual Surpluses

Each year, it is proposed that there will be a deficit of \$500,000, that is if all activities and transactions eventuate the City will experience a shortfall of funds of \$500,000. However, experience has demonstrated that City officers endeavour to find efficiencies and savings to ensure that by the end of the financial year, the City will not be in a deficit position, instead either balanced or in surplus. If there is an actual surplus once the Annual Financial Statements have been approved by Council, then the Council will consider allocating the surplus to the Asset Management Reserve to fund renewal expenditure in the future or endorse the surplus to be allocated for a specific purpose.

City Officers continue to support the transfer of any surpluses to either asset renewal projects or the Asset Management Reserve. The City has had a significant adverse trend audit matter raised in the 2019/20 and 2020/21 financial years relating to its asset sustainability ratio being below the DLGSC standard. It shows that the City is not investing in renewal expenditure at the same rate that the asset is deteriorating and if this is not addressed the condition of the City's assets will decline, impacting on the services that the City delivers. While the ratios are no longer required to be reported in the City's financial statements, they are still relevant in the City's Long Term Financial Plan.

Council has the discretion to direct surpluses to other reserves. In the case of a deficit, this should be carried forward to the next year and funded. Deficits should not be supported as this would place further pressure on the future financial sustainability of the City.

Funding Options

Borrowing Strategy

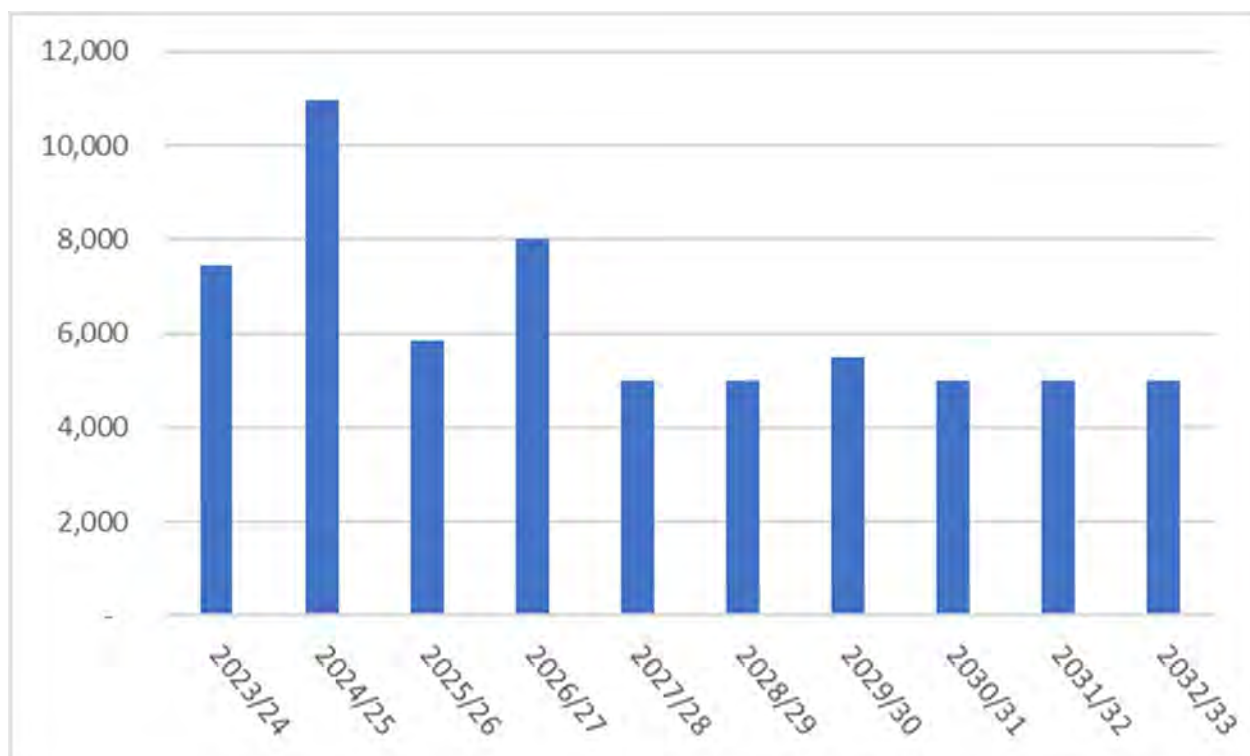
The City invests in capital expenditure that benefits inter-generations. Loan borrowings can be utilised to fund capital projects if the project can meet the following criteria:

- Benefit of the project should be longer than five years;
- The loan will be for the length of time before major intervention works are required but no more than ten years;
- Total loan borrowings should not exceed \$35 million;
- The loan is to fund capital expenditure only; and
- The Debt Service Coverage Ratio in any one year cannot be less than a ratio of two with the aim to exceed five.

The City has a loan offset facility which can be used to place surplus funds during the year to reduce the total loan borrowings, resulting in a decrease in total interest costs. The budget that was allocated to the interest can be allocated to the principal amount of the loan instead.

Loan costs are modelled in the Plan. Loan borrowings for Waste capital projects are repaid by revenue from waste charges.

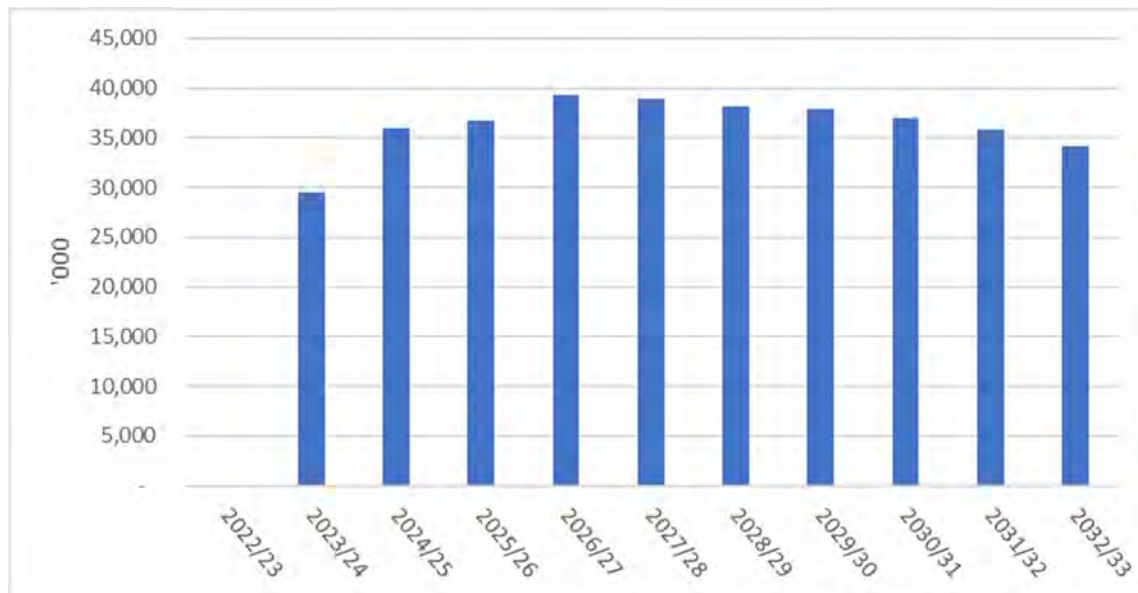
The Plan includes the following proposed new loan borrowings per year:



The recommended new loan borrowings per year is around \$5 million. The new borrowings are offset by the City's average annual repayment amount of \$5 million. Due to the challenging economic environment expected in the first five years of the Plan, the City expects to supplement rates income with higher levels of borrowing. For the 2023/24 financial year, the proposed new

loan borrowings is \$10.9 million due to the construction of the City's operations facility. There are five years where the loan borrowings exceed the \$35 million, however from year 9 the total loan borrowings is reduced to below the total loan amount of \$35 million.

The implementation of the borrowing strategy will result in the following total outstanding debt/principal levels over the course of the Plan:



Rates Strategy

Local governments impose rates on land within their district to raise revenue to fund the services, programs and facilities provided to the community. The amount of local government rates payable is calculated using the following formula:

- Valuation of land (GRV)* x Council's set rate in the dollar

* Land is valued by the Valuer General (State Government) using either the Unimproved Value (UV) method or the Gross Rental Value (GRV) method. The method applicable for the City has been designated Gross Rental Value. As the valuation is conducted by the Valuer General, the City has no control over this part of the formula.

The City may impose a single general rate which applies to all the properties in the gross rental value category or alternatively, the City can distinguish between land based on its zoning, use or whether it is vacant land (or other characteristic set out in regulations), or a combination of these factors, and apply a differential general rate to each. The purpose of a differential rate is to ensure

that every landowner makes a reasonable contribution to rates. The City has chosen to apply differential rate categories.

Council resolves the rate in the dollar for each differential rating category when approving the annual budget. The rate in the dollar is usually different for each rate category. Council also imposes a minimum rate for each rate category. The rates raised by the City are not intended to cover any waste expenses as this is covered by the Rubbish Service levy. The differential rating categories are set out below:

Rate Category	Object	Reason
Residential Improved	This rate is regarded as the base rate as it represents the greatest number of properties in the City.	This rate aims to ensure that all ratepayers contribute towards local government services and programs.
Residential Vacant	This rate is set at a higher level as the City wishes to promote the development of all properties to their full potential.	This rate in the dollar will act to deter land holdings and acts to stimulate residential development.
Business Improved	This rate is to recognise that certain expenditures in the budget are specifically directed towards the economic development of the City and the additional costs associated with the service provision related to business activities.	This rate will ensure that the City meets the level of service costs associated with business properties and the area within which they are situated, including: (a) provision and maintenance of road infrastructure and streetscapes including road renewals and upgrades, car parking, footpaths, and traffic issues; and (b) activation, facilitation, and amenity improvements to promote the economic and social attractiveness to businesses areas.
Business Vacant	This rate is set at a higher level as the City wishes to promote the development of all properties to their full potential.	This rate in the dollar will act to encourage commercial development and stimulate economic growth.
Urban Development	This rate relates to land held for future development.	As with other vacant land rates, this rate is set at a higher level to deter the holding of land and acts to stimulate residential development.

The City also raises specified area rates on properties to provide for future maintenance and asset replacement costs of these areas. The following Specified Area Rates applied are:

Area	Purpose
Waterside Canal	For owners to make a reasonable contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group. The defined area has been identified within the Government Gazette published 23 June 1995 as Schedule B in the City of Mandurah (Specified Area) Order No.1. The City contributes to the SAR proportionally according to the length of walling abutting public open space and bridge crossings. The City makes a 45% contribution to maintenance costs as some areas in the waterways are under the City's direct control and are public areas or attributes to public use of the waterway. There is 14.99% of the area of the Waterside canals that are under the City's direct control and the total percentage of costs attributable to public use (boat ramp) at Leslie Street equates to 30% (the reason there is a 30% contribution by the City is because of the location of the boat ramp which is located within the subdivision). Note: That the City funds 100% of the maintenance of the emergency access ways.
Port Mandurah Canals	For owners to make a reasonable contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group. Landowners are responsible for the canal wall replacement on their land. The annual SAR expenditure are the activities outlined in the Deed of Agreement and include litter control, hydrographic survey, water quality monitoring, canal management fees and funds transferred to the dredging reserve for Port Mandurah. The City contributes to the SAR proportionally according to the length of walling abutting public open space and bridge crossings. The City makes a 41% contribution to maintenance costs as some areas in the waterways are under the City's direct control and are public areas or attributes to public use of the waterway. There is 10.94% of the area of the Port Mandurah canals that are under the City's direct control and the total percentage of costs attributable to public use equates to 30% (which was derived from continuing use of the waterway by the ferry companies and in support of the tourism benefit).
Mandurah Quay Canals	To ensure the maintenance of the marina (i.e., water body and walls) and is levied to cover the life cycle expenses of the marina. The specified area rate was negotiated and introduced at the time of handover for management of Mandurah Quay by the City. The specified area rate includes the Marina wall replacement at the end of its useful life.

Port Bouvard – Northport Canals	To recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, management, surveying, and minor maintenance. The purpose is in the Deed of Agreement and is the same for every canal group except Port Mandurah and Mandurah Quays Canals. The City contributes to the SAR proportionally according to the length of walling abutting public open space. The City makes a 10% contribution to maintenance costs as some areas in the waterways are under the City's direct control and are public areas or attributes to public use of the waterway. In relation to the beach cleaning, the City will pay a 50% contribution which is based on the community beach that all residents can access.
Mariners Cove Canals	For owners to make a reasonable contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group Deed of Agreement sets the purpose. The City contributes to the SAR proportionally according to the length of walling abutting public open space and public boat ramp. The City makes a 6% contribution to maintenance costs as some areas in the waterways are under the City's direct control and are public areas or attributes to public use of the waterway.
Port Bouvard – Eastport Canals	To recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, management, surveying, and minor maintenance. The City contributes to the SAR proportionally according to the length of walling abutting public open space and bridge crossings. The City makes a 2.5% contribution to maintenance costs as some areas in the waterways are under the City's direct control and are public areas or attributes to public use of the waterway.
Mandurah Ocean Marina	To provide for an enhanced maintenance standard and asset replacement costs. The SAR covers the ratepayers' contributions towards maintenance and improvements to the revetment wall, cleaning and lighting boardwalk, security, environment monitoring and Marina management.

Other charges that can be included on a rate notice but are not limited to:

- Emergency Services Levy (ESL)*
- Swimming Pool Levies
- Rubbish Service charges

*ESL is a State Government fee that the City collects and forwards all funds received to the State Government. The City is acting as an agent for this revenue collection.

All other charges included in the rates notice are not rates however are included in the total amount payable.

Charitable Exemptions

Under section 6.26 (2) (g) of the *Local Government Act 1995*, the City must provide an exemption to land that is used exclusively for charitable purposes to be eligible for this exemption, the entity must show that the land is being used for:

- relief of poverty (poor, aged and impotent).
- the advancement of education.
- the advancement of religion.
- purposes beneficial to the community not falling under any of the previous three headings.

The entity must also pass the “public benefit” test. This test states that a charitable purpose benefits an appreciably important class of the community and that a charitable purpose exists for the public benefit and not for the benefit of individuals. The test requires firstly, that there is some ‘benefit’, in the sense that the use of the land must involve or result in something which is good for the public. Secondly, the benefit in question must be “public”, in the sense of a benefit to either the general community or a sufficient section of the community to amount to the public.

The current amount of charitable rate exemptions that it costs the City in lost revenue is over \$2 million.

Non-government and government schools, Mandurah Community Health and Peel Health Campus are also exempt, however these exemptions are under a different subclause of section 6.26 of the Act. The City has not estimated the amount of uncollectable revenue for these uses as they were never rated prior to receiving an exemption.

Rating Principles and Scenarios

The City’s rating strategy takes into consideration the key values contained within *Rating Policy Differential Rates (s.6.33) March 2016* released by the then Department of Local Government and Communities being:

- Objectivity;
- Fairness and Equity;
- Consistency;
- Transparency and Administrative Efficiency.

The rates increase for each year of the Plan including the revenue amount raised are detailed below:

2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
92,674,404	97,326,609	101,619,204	105,584,280	109,698,773	113,968,177	118,398,184	122,994,689	127,763,803	132,711,856
4.95%	4.28%	3.68%	3.18%	3.18%	3.18%	3.18%	3.18%	3.18%	3.18%

The development of the Plan involves modelling many scenarios and options that involve the timing of projects and rates increases. Variations to the timing of projects and assumptions requires the Plan to be reviewed. The table below provides a sensitivity analysis of lower rate increases than currently predicted for the years 2023 to 2026. The table summarises the rate

increases that are currently in the Plan as well as the impact of an increase or decrease of 1% over the life of the Plan.

The alternative scenarios, shown in the table below, outline the cash impacts after one and four years and the full impact on the 10 years of the Plan, are:

- Rates increases of 1% more than the current assumption
- Rates increases being 1% less than the current assumption

Scenarios	Rates Increase %				Impact on Cash \$'000		
	2023/24	2024/25	2025/26	2026/27	1 Year Impact	5 Year Impact	10 Year Impact
Proposed plan	4.95	4.28	3.68	3.18	\$4.35M	\$59.07M	\$212.15M
1% more than proposed	5.95	5.28	4.68	4.18	\$5.23M	74.18M	277.25M
1% less than proposed	3.95	3.28	2.68	2.18	\$3.47M	\$44.23M	\$150.83M

Impacts to funding the provision of services, programs and infrastructure projects and maintenance, will also have other consequences in relation to the following:

- Higher borrowings may be required
- Reserves may need to be utilised
- Projects may need to be delayed or removed
- Operating surpluses may be insufficient to cover servicing asset management costs
- Service levels and the condition of assets

There are many indicators that influence Council's rate strategy. The two major influences are discussed in detail below:

External Cost Escalation Rates - Pressure is put on City expenditure because of external cost escalation rates. While the Consumer Price Index (CPI) can be a measure for the City when estimating the increase in expenditure, the index does include items that do not apply to local governments. Whilst most multi-term contracts of provision of service, program or infrastructure refers to CPI as the escalation rate for the annual contract price, there are other escalation factors that are not fixed in a contract and that are higher than CPI. For example, the cost of utilities factors heavily on the City's expenditure and it is anticipated that the expected cost increase for business electricity will be 7.5%. The City cannot therefore only use CPI as an indicator of cost escalations. The City is required to consider the City's enterprise agreement with staff, the rising

superannuation rate, road and building construction escalation rates and interest rates when determining the total expenditure for each year.

Another indicator used in this Plan is WALGA's Local Government Cost index (LGCI). This index looks at cost increases for Local Governments in WA across a range of components to give a forecast. Current estimates put the LGCI at 4.5% for the 2022/2023 year. This LTFP has also used certain components such as Utilities (estimated at 7.5% increase for 2023/2024) and Insurance (estimated at 2.9% for 2022/2023). While components such as Utilities and Insurance will be similar across all local governments in WA, components such as employee costs and materials and contracts are specific to each local government. A more detail view of the assumptions and escalations used in the Plan can be seen in the Assumptions section of this report. As part of the annual review of the Plan, external cost escalation rates are reviewed.

Community Capacity to Pay – Increases to rates paid by ratepayers can cause financial pressures on a household's disposable income. The City is mindful of the current economic conditions when determining rate increases whilst considering the levels of service and programs the community are asking for and Council deliver. The average household income statistics from the National Institute of Economic and Industry Research in the table below suggests that Mandurah has a lower disposable income than WA as an average and net savings have decreased by 17.35% over the 2021 year. This suggests that conditions for households in Mandurah have deteriorated in the 2022 year.

	Household expenditure			
	2021/22		2020/21	
Household expenditure (totals)	City of Mandurah	Western Australia	City of Mandurah	Western Australia
Utilities	\$ 2,730.00	\$ 3,420.00	\$ 2,289.00	\$ 2,960.00
Communications	\$ 1,929.00	\$ 2,451.00	\$ 1,753.00	\$ 2,378.00
Miscellaneous Goods & Services	\$ 14,662.00	\$ 17,615.00	\$ 11,860.00	\$ 16,172.00
Housing	\$ 21,022.00	\$ 23,077.00	\$ 20,589.00	\$ 22,689.00
Transport	\$ 7,715.00	\$ 10,946.00	\$ 7,377.00	\$ 9,655.00
Furnishings & equipment	\$ 4,590.00	\$ 5,958.00	\$ 4,220.00	\$ 5,591.00
Health	\$ 7,129.00	\$ 9,273.00	\$ 6,993.00	\$ 9,488.00
Hotels, Cafes & Restaurants	\$ 7,300.00	\$ 7,952.00	\$ 5,919.00	\$ 6,953.00
Education	\$ 2,797.00	\$ 3,889.00	\$ 4,040.00	\$ 5,831.00
Recreation & Culture	\$ 9,215.00	\$ 11,708.00	\$ 7,858.00	\$ 10,633.00
Clothing & Footwear	\$ 3,436.00	\$ 4,493.00	\$ 2,861.00	\$ 3,914.00
Food	\$ 9,768.00	\$ 12,668.00	\$ 9,269.00	\$ 12,421.00
Alcoholic Beverages & Tobacco	\$ 3,380.00	\$ 4,395.00	\$ 3,130.00	\$ 4,221.00
Total Expenditure	\$ 95,673.00	\$ 117,845.00	\$ 88,158.00	\$ 112,906.00
Net Savings	\$ 29,523.00	\$ 40,238.00	\$ 35,719.00	\$ 41,498.00
Total Disposable Income	\$ 125,196.00	\$ 158,083.00	\$ 123,877.00	\$ 154,404.00

The City of Mandurah has an average savings rate of 23.58% compared to a West Australian rate of 25.45%. This suggests that the average City of Mandurah household is saving slightly less of their disposable income per year than the average West Australian household. City of Mandurah's household disposable income has increased by 1.06%. This is less than West Australian household disposable income increase of 2.38%. The table below shows the Reserve Bank of Australia's forecasts for CPI increases that would affect the ratepayers expenditure in the 2023 and coming years.

	Year-ended					
	Dec 2022	June 2023	Dec 2023	June 2024	Dec 2024	June 2025
CPI inflation	7.8	6.7	4.8	3.6	3.2	3

City officers will continue to update the Council on the household expenditure of the Mandurah area each year, at the time of the Plan's review.

Reserves

The City's reserve balances as at 30 June 2023 are estimated to total \$49.5 million. The City's current reserves will be systematically reviewed including the purpose of the reserve, amount including a cap if any, the need of the reserve and what the reserve will be spent on.

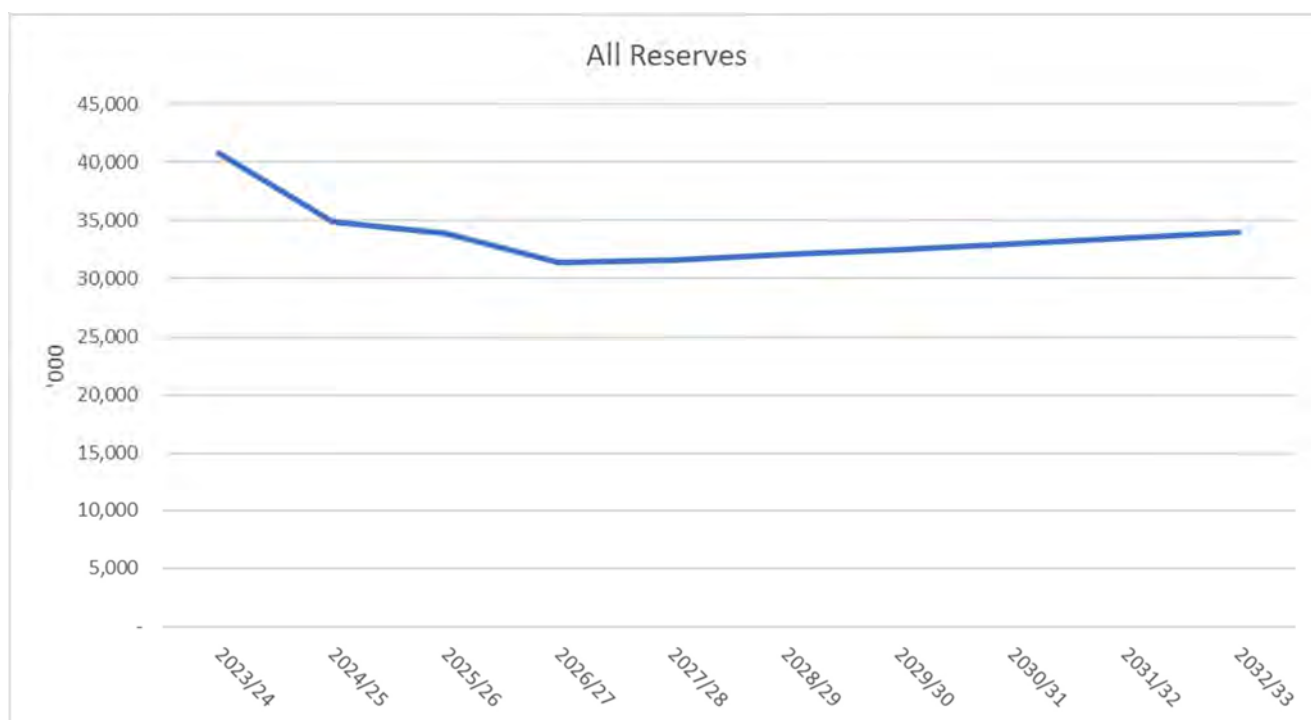
The City has the following reserves:

Reserve & Purpose	Improvements & Funds Required
Building - Future new building capital requirements	There are a small number of new buildings in the Plan. It is recommended that no additional funds are transferred to the reserve.
Parking - Provide additional parking areas	Cash in Lieu amount is a requirement that the City holds for a particular purpose in accordance with the agreement in place. City officers are reviewing agreements to determine the need and how funds should be spent.
Asset Management - Renewal and upgrade of current infrastructure	Adjusted depreciation level is \$29 million. Any surplus funds from year end to be transferred to this reserve. Currently there is insufficient funds to maintain reasonable level of standards across the entire asset portfolio. It is recommended that the

	Council invest more into renewal expenditure over the life of the Plan.
Waste Facilities Reserve Fund - Future waste treatment initiatives	These funds are for capital projects that address waste treatment initiatives.
CLAG - Contiguous Local Authority Group for control of mosquitoes	This is the City's amount held in reserve when the City's contribution exceeds the actual expenditure incurred. The City is required to maintain a reserve for any under spends and where additional funds are required in a year, the City is to use the balance of the reserve to fund in the first instance.
Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina	Under agreement when the lots were developed. Reserve for any future maintenance/Asset replacement
Waterways - Future maintenance/asset replacement of specific waterways infrastructure	Under agreement when the lots were developed. Reserve for any future maintenance/Asset replacement
Port Mandurah Canals Stage 2 Maintenance - Stage 2 Future maintenance of canals	Under agreement when the lots were developed. Reserve for any future maintenance/Asset replacement
Mariners Cove Canals - Future maintenance of canals	Under agreement when the lots were developed. Reserve for any future maintenance/Asset replacement
Port Bouvard Canal Maintenance Contributions - Contribution Future maintenance of canals	Under agreement when the lots were developed. Reserve for any future maintenance/Asset replacement
Unspent Grants & Contributions - Operating and non-operating grants and contributions tied to future expenditure.	Used to carry forward unspent grants and contributions from the previous year. The amount reflects the actual amount required to be in reserve.
Leave Reserve - To fund the long service and sick leave liability of City's staff.	The reserve balance is in line with the City's current long service leave liability.
Bushland Acquisition - For the purchase & protection of bushland and environmentally sensitive sites within the City	Reserve capped at \$1.5 million – contribution to reserve (if not at the cap) is \$200,000 per year.
Coastal Storm Contingency - Provide for coastal emergency works due to storm damage	The amount may not cover all expenditure required for emergency works, however will fund a portion of the clean-up costs in a coastal storm event.
Digital Futures - Fund development, investigation or commissioning of digital technology initiatives.	Reserve to be reviewed and future funding requirements presented in future reviews of the Plan

Decked Carparking - Amount received from Landcorp in June 2006, set aside for Decked Carparking	This is a cash in lieu amount and has been created for a set purpose. No further contributions are recommended.
Specified Area Rates - Waterside Canals - Future maintenance of canals.	Specified Area Rate reserve
Specified Area Rates - Port Mandurah Canals - Future maintenance of canals.	Specified Area Rate reserve
Specified Area Rates - Mandurah Quay Canals - Future maintenance of canals.	Specified Area Rate reserve
Specified Area Rates - Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina.	Specified Area Rate reserve
Specified Area Rate - Port Bouvard Canals - Future maintenance of canals.	Specified Area Rate reserve
Specified Area Rate - Mariners Cove - Future maintenance of canals.	Specified Area Rate reserve
Specified Area Rate - Eastport - Future maintenance of canals.	Specified Area Rate reserve
Sport Clubs Maintenance Levy - To maintain various city buildings leased to clubs	The amount aligns to the lease agreements and reduces the City's contribution to repairing or replacing items in these buildings.
City Centre Land Acquisition Reserve - For future property purchases within the City Centre area	A review of properties to be funded from this reserve is currently being undertaken.
Lakelands Community Infrastructure Reserve - Contribute to the construction of the community infrastructure on Lot 2300 Seppings Parade Lakelands	This is a cash in lieu amount and has been created for a set purpose. No further contributions are recommended.
Plant reserve - Replacement of heavy plant and equipment	Capital expenditure on plant and equipment is \$2.6 million per year. No transfers to reserve are included in the Plan however it would be recommended in future Plan's to increase reserve to expenditure amount (currently \$2.6 million).
Workers Compensation - For the purposes of funding previous year workers compensation claims that are open and still have costs required to be paid by the City of Mandurah.	Reserve to increase to LGIS suggested reserve balance for Workers Compensation. Reviewed annually.

Appendix 6 shows the balance of the reserves over the 10 years of the Plan. The below chart summarises the total value held in reserves over the 10 years:



Grants

Grant, subsidies and contribution funding projections are to be conservative and are only to be included in the Plan where it is reasonable to expect that these funding options will be secured. Where a project is expected to be funded partly or in full by a grant, contribution or reimbursement, the project will not commence unless the funding has been confirmed or the scope is reduced.

The City will actively seek grants/contributions when available. Where a grant has been obtained outside of the Plan and a City contribution is required however there has been no budget allocated, a report to Council is required to establish the budget and the corresponding funding.

Operating Leases

Operating leases are used by the City to spread the cost of an asset or project over multiple years. The City currently utilises operating leases to IT assets, software costs and gym equipment. Business cases are required when making the decision to lease including a review of all options for funding to ensure the City applies the best possible funding source.

Continuous Improvements, Review and Changes

The City strives to continually improve all aspects of its business including the Plan. As other strategic plans are prepared and adopted, they will be fully costed and reflected in future reviews of the Plan.

Asset Management Plans are required to be reviewed to be able to determine the level required to fund renewal and upgrades of assets and inform the Plan of the depreciation costs to include in the operating expenditure and any funding gaps in the level of required investment in renewals of the City's assets.

The review of the Plan will capture any Council decisions that have occurred during the year. Council will make future decisions knowing the financial implications that the pending decision has on its future community and incorporating a whole of life cost in its business case.

The Plan will be revised by Council annually and any key changes to the Plan will be summarised in the next review.

Feedback

The City welcomes any feedback on the Plan and are continually striving for continuous improvement. If you have any feedback, please email council@mandurah.wa.gov.au and include in the subject Long Term Financial Plan.

Attachment 1 Summary

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Opening Funding Surplus / (Deficit)	\$600,000	(\$490,468)	(\$490,468)	(\$490,468)	(\$490,469)	(\$490,469)	(\$490,469)	(\$490,469)	(\$490,469)	(\$490,469)
Operating Income										
Rates	92,674,404	97,326,609	101,619,204	105,584,280	109,698,773	113,968,177	118,398,184	122,994,689	127,763,803	132,711,856
Operating grants, subsidies and contributions	7,221,456	7,244,891	7,462,238	7,648,794	7,840,014	8,036,014	8,236,915	8,442,838	8,653,909	8,870,256
Other income	66,631	69,029	71,100	72,878	74,700	76,567	78,481	80,443	82,455	84,516
Fees & Charges	30,922,352	32,035,557	32,996,624	33,821,539	34,667,078	35,533,755	36,422,099	37,332,651	38,265,967	39,222,616
Interest Earnings	3,740,558	3,740,558	3,740,558	3,740,558	3,740,558	3,740,558	3,740,558	3,740,558	3,740,558	3,740,558
Profit on disposal of assets										
Operating Income Total	134,625,401	140,416,645	145,889,724	150,868,049	156,021,123	161,355,072	166,876,236	172,591,179	178,506,692	184,629,803
Operating Expenses										
Direct Employee costs	(55,125,043)	(55,976,659)	(60,754,661)	(61,871,032)	(63,932,556)	(65,522,579)	(67,118,965)	(69,344,359)	(71,169,534)	(72,799,813)
Materials and Contracts	(58,854,242)	(58,112,775)	(60,211,670)	(61,597,195)	(63,280,223)	(64,814,085)	(66,419,681)	(68,062,465)	(69,857,113)	(71,609,017)
Utilities	(4,627,517)	(4,974,581)	(5,347,674)	(5,748,750)	(5,829,232)	(5,910,842)	(5,993,593)	(6,077,504)	(6,162,589)	(6,248,865)
Depreciation	(33,084,683)	(33,084,683)	(33,084,683)	(33,084,683)	(33,084,683)	(33,084,683)	(33,084,683)	(33,084,683)	(33,084,683)	(33,084,683)
Interest Expense	(1,125,625)	(804,169)	(973,503)	(977,836)	(1,043,356)	(1,019,434)	(993,087)	(982,111)	(955,258)	(927,622)
Insurance	(1,566,711)	(1,612,146)	(1,658,898)	(1,707,006)	(1,756,509)	(1,807,448)	(1,859,864)	(1,913,800)	(1,969,300)	(2,026,410)
Other Expenses	-	-	-	-	-	-	-	-	-	-
Loss on disposal of assets										
Operating Expenses Total	(154,383,821)	(154,565,013)	(162,031,089)	(164,986,502)	(168,926,559)	(172,159,070)	(175,469,872)	(179,464,921)	(183,198,477)	(186,696,408)
Non-cash amounts excluded from operating activities	34,369,873	33,084,683	33,084,683	33,084,683	33,084,683	33,084,683	33,084,683	33,084,683	33,084,683	33,084,683
Amount attributable to operating activities	14,611,453	18,936,314	16,943,318	18,966,229	20,179,247	22,280,684	24,491,046	26,210,941	28,392,898	31,018,077
Investing activities										
Non-operating grants, subsidies and contributions	15,177,820	12,059,500	4,165,000	8,515,000	4,325,000	3,415,000	5,331,667	4,165,000	3,415,000	3,415,000
Proceeds from disposal of assets	2,529,095	1,098,282	3,236,844	1,420,745	1,664,629	1,989,386	2,425,051	832,000	832,000	832,000
Payments for property, plant and equipment	(46,801,721)	(46,604,278)	(25,518,899)	(33,219,177)	(24,872,851)	(24,998,519)	(26,314,309)	(27,846,106)	(22,546,106)	(22,546,106)
Carry forward projects for year 1	-									
Additional renewal expenditure		-	-	-	(0)	(617,695)	(4,474,096)	(1,111,456)	(7,680,989)	(9,665,461)
Amount attributable to investing activities	(29,094,806)	(33,446,496)	(18,117,055)	(23,283,432)	(18,883,222)	(20,211,828)	(23,031,687)	(23,960,562)	(25,980,095)	(27,964,567)
Financing Activities										
Proceeds from new debentures	7,442,854	10,950,000	5,850,000	8,000,000	5,000,000	5,000,000	5,500,000	5,000,000	5,000,000	5,000,000
Unspent Loans Utilised	1,427,938									
Proposed Additional expenditure reduction	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Payment of lease liability	(512,979)	(1,167,973)	(1,191,333)	(1,215,160)	(1,239,463)	(1,264,252)	(1,289,537)	(1,315,328)	(1,348,211)	(1,381,916)
Net Interest earning liabilities	93,926									
Transfer from reserves	14,884,557	3,520,874	179,924	741,153	-	-	50,111	-	-	-
Surplus reallocation for 2022		2,630,000								
Payments for self supporting loans										
Repayment of debentures	(4,316,708)	(4,484,721)	(5,032,158)	(5,446,790)	(5,383,784)	(5,804,603)	(5,719,933)	(5,935,052)	(6,064,592)	(6,671,593)
Asset Management reserve transfers	(3,244,320)	2,562,002	867,304	1,737,999	(172,778)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Transfer to reserves	(2,882,383)									
Amount attributable to financing activities	13,392,885	14,510,181	1,173,737	4,317,202	(1,296,024)	(2,068,855)	(1,459,359)	(2,250,380)	(2,412,803)	(3,053,509)
Closing Funding Surplus / (Deficit)	(\$490,468)	(\$490,468)	(\$490,468)	(\$490,469)	(\$490,469)	(\$490,469)	(\$490,469)	(\$490,469)	(\$490,469)	(\$490,469)

Attachment 2 - New Operating Requests

2024 - 2033 New/Additional FTE

Proposal	Cost Centre	Project Priority	Project Funded By	Additional FTE	Yr 1 2024	Yr 2 2025	Yr 3 2026	Yr 4 2027	Yr 5 2028	Yr 6 2029	Yr 7 2030	Yr 8 2031	Yr 9 2032	Yr 10 2033
				Total										
Additional Project Management Position x 2	Project Management		Savings in Baseline	2	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
New Financial Analyst position for 3 years	Financial Services	1. Essential - The request is essential to the continued operation of the business (includes critical/urgent items)	City Funding Required	1	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase the days of the Job share arrangement for the Recreation Services Administration position to 3 days per week each staff member.	Recreation Services Administration	1. Essential - The request is essential to the continued operation of the business (includes critical/urgent items)	Savings in Baseline	0.2	\$ 15,810	\$ 15,810	\$ 15,810	\$ 15,810	\$ 15,810	\$ 15,810	\$ 15,810	\$ 15,810	\$ 15,810	\$ 15,810
Add an FTE for a Business Partner Training Governance Level 7	Performance and Culture	3. Very Important - Makes a significant contribution to the community or organisation	Savings in Baseline	1	\$ 95,678	\$ 95,678	\$ 95,678	\$ 95,678	\$ 95,678	\$ 95,678	\$ 95,678	\$ 95,678	\$ 95,678	\$ 95,678
Approve 1 FTE as a Safety Officer Level 5 Governance	Safety	3. Very Important - Makes a significant contribution to the community or organisation	Savings in Baseline	1	\$ 77,736	\$ 77,736	\$ 77,736	\$ 77,736	\$ 77,736	\$ 77,736	\$ 77,736	\$ 77,736	\$ 77,736	\$ 77,736
Additional labour to complete actions within the Waste Education Plan	Waste Management Administration	3. Very Important - Makes a significant contribution to the community or organisation	Reserves	0.4	\$ 33,200	\$ 33,200	\$ 33,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals				5.6	\$ 354,424	\$ 354,424	\$ 354,424	\$ 211,224	\$ 211,224	\$ 211,224	\$ 211,224	\$ 211,224	\$ 211,224	\$ 211,224

2024 - 2033 Materials and Contracts

Proposal	Cost Center	Project Priority	Project Funded By	Yr 1 2024	Yr 2 2025	Yr 3 2026	Yr 4 2027	Yr 5 2028	Yr 6 2029	Yr 7 2030	Yr 8 2031	Yr 9 2032	Yr 10 2033
Transport Costs	Mandurah Library	1. Essential - The request is essential to the continued operation of the business (includes critical/urgent items)	Savings in Baseline	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00
6 new body cameras for rangers and security	Rangers	1. Essential - The request is essential to the continued operation of the business (includes critical/urgent items)	City Funding Required	\$ 12,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Allocation to purchase tickets to appropriate community events, as per the revised Elected Member Events policy (POL-GVN 08), which allows for the City to purchase tickets for Elected Members to approved events from the 'Elected Member Events Budget' (s7.2(d))	Elected Members	2. Committed - Committed items by resolution of Council	City Funding Required	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Elected Member attendance at WALGA AGM and annual Convention	Elected Members	2. Committed - Committed items by resolution of Council	City Funding Required	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
To implement the Literacy Strategy which is in development in 2022-23 FY	Mandurah Library	2. Committed - Committed items by resolution of Council	City Funding Required	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
CASM purpose made reception desk	Cultural Development	3. Very Important - Makes a significant contribution to the community or organisation	City Funding Required	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Card Payments and Mobile Printing Solution for Public PCs at Mandurah , Falcon and Lakelands Library	Mandurah Library	3. Very Important - Makes a significant contribution to the community or organisation	City Funding Required	\$ 31,283.00	\$ 6,846.00	\$ 6,846.00	\$ 6,849.00	\$ 6,846.00	\$ 6,846.00	\$ 6,846.00	\$ 6,846.00	\$ 6,846.00	\$ 6,846.00
Upgrade Self Issue equipment across Mandurah, Falcon and Lakelands Library	Mandurah Library	3. Very Important - Makes a significant contribution to the community or organisation	City Funding Required	\$ 24,215.00	\$ 24,215.00	\$ 24,215.00	\$ 24,215.00	\$ 24,215.00	\$ 24,215.00	\$ 24,215.00	\$ 24,215.00	\$ 24,215.00	\$ 24,215.00
Implementation of Youth Strategy	Youth Development	3. Very Important - Makes a significant contribution to the community or organisation	City Funding Required	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
CASM rebranding signage	Cultural Development	4. Highly Desirable - Significant benefits expected but a discretionary item	City Funding Required	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilise mobile CCTV technology to assist in identifying culprits illegally dumping waste at known hotspots	Litter Collection	4. Highly Desirable - Significant benefits expected but a discretionary item	City Funding Required	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Complete actions within the Waste Education Plan	Waste Management Administration	4. Highly Desirable - Significant benefits expected but a discretionary item	City Funding Required	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Install a new CCTV camera (operational purposes) at the gatehouse that allows camera coverage into the back of trucks on the incoming weighbridge. Upgrade old CCTV cameras on the outgoing weighbridge.	Waste Transfer Station	4. Highly Desirable - Significant benefits expected but a discretionary item	City Funding Required	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding for Grow It Local initiatives	Community Capacity Building	5. Desirable - Considered desirable and worthwhile but discretionary	City Funding Required	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
CASM reticulation in garden	Cultural Development	5. Desirable - Considered desirable and worthwhile but discretionary	City Funding Required	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In ground parking sensors for 100 bays on Mandurah Terrace.	Parking Management	5. Desirable - Considered desirable and worthwhile but discretionary	City Funding Required	\$ 50,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Youth Centre Signage Upgrade	Youth Development	5. Desirable - Considered desirable and worthwhile but discretionary	City Funding Required	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				\$ 348,498.00	\$ 191,061.00	\$ 191,061.00	\$ 191,064.00	\$ 191,061.00	\$ 141,061.00	\$ 141,061.00	\$ 141,061.00	\$ 141,061.00	\$ 141,061.00

Attachment 3 Capital

All Capital Project Requests included in LTFP 2024-2033

Project Name	Project Priority	Asset Class of Works	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28	Year 6 2028/29	Year 7 2029/30	Year 8 2030/31	Year 9 2031/32	Year 10 2032/33	Total Budget	Total External Funding	Total Reserve Funding	Total CoM Funding
Ablutions New Program	3	New	-	-	-	300,000	300,000	300,000	300,000	300,000	300,000	300,000	2,100,000	-	-	2,100,000
Administration Building Carpark Bin Storage Area	3	New	-	-	-	30,000	-	-	-	-	-	-	30,000	-	30,000	30,000
Automatic Transfer Switch for the MARC Generator	3	New	50,000	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000
Bardoc Reserve	3	Upgrade	-	-	-	400,000	-	-	-	-	-	-	400,000	-	-	400,000
Beach Shade Structures New Program	3	New	-	-	-	-	50,000	-	-	50,000	-	-	100,000	-	-	100,000
Bin Enclosures Upgrade	3	Upgrade	50,000	50,000	50,000	-	-	-	-	-	-	-	150,000	-	150,000	150,000
Blue Bay Foreshore Upgrade	3	Upgrade	-	-	-	50,000	500,000	500,000	-	-	-	-	1,050,000	-	-	1,050,000
Blythwood Reserve	3	Upgrade	300,000	-	-	-	-	-	-	-	-	-	300,000	-	-	300,000
BMX/Pump Track Renewal	4	Upgrade	80,000	80,000	20,000	-	-	-	-	-	-	-	180,000	-	-	180,000
Boardwalks Renewal	1	Renewal -	148,121	240,674	242,955	247,129	305,384	306,363	258,513	340,039	340,039	340,039	2,769,256	-	-	2,769,256
BR Pedestrian Bridge Mandurah Road	3	New	-	-	-	5,000,000	-	-	-	-	-	-	5,000,000	4,500,000	500,000	500,000
Bridgewater North Reserve	3	Upgrade	-	-	-	-	-	450,000	-	-	-	-	450,000	-	-	450,000
Buildings Renewal	1	Renewal -	1,131,000	809,389	817,062	1,157,309	1,027,010	1,030,302	869,382	1,143,555	1,143,555	1,143,555	10,272,119	-	950,000	10,272,119
Calypso Active Reserve and Facility Development	3	New	-	-	-	-	1,250,000	1,500,000	-	-	-	-	2,750,000	910,000	-	1,840,000
Car Park Renewal	1	Renewal -	44,000	80,459	81,221	82,617	102,092	102,419	86,422	113,677	113,677	113,677	920,261	-	-	920,261
Caravan Servicing Facility	5	Upgrade	-	150,000	-	-	-	-	-	-	-	-	150,000	37,500	-	112,500
Christmas Decorations Program	3	New	150,000	150,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	1,900,000	-	-	1,900,000
City Centre Streetscape Upgrades	3	Upgrade	-	2,050,000	-	-	-	-	-	-	-	-	2,050,000	-	1,050,000	2,050,000
Community Sport and Recreation Facility Fund Program - Small Grants	2	New	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,500,000	-	-	1,500,000
Coodanup Foreshore	3	Upgrade	1,305,000	-	863,000	611,000	625,000	-	-	-	-	-	3,404,000	-	150,000	3,404,000
Cycle Path New Program	2	New	1,100,000	1,400,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	6,500,000	3,250,000	-	3,250,000
Davesville Channel SE Foreshore Upgrade	3	Upgrade	10,000	-	-	-	-	-	-	-	-	-	10,000	-	-	10,000
Davesville Community Centre	2	New	2,000,000	2,950,000	-	-	-	-	-	-	-	-	4,950,000	4,950,000	-	-
Davesville Foreshore Upgrade	3	Upgrade	-	-	-	-	-	500,000	500,000	-	-	-	1,000,000	-	-	1,000,000
Davesville Youth Park Construction	3	New	-	-	-	550,000	-	-	-	-	-	-	550,000	300,000	-	250,000
District Cooling System Admin/Mandjar (including Cinema & MPAC)	3	Renewal -	400,000	4,100,000	2,000,000	-	-	-	-	-	-	-	6,500,000	-	1,000,000	6,500,000
Drinking Fountains New Program	3	New	26,000	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	426,000	-	-	400,000
Eastern/Western Foreshore (playground, picnic area improvements and renew ablutions)	2	Upgrade	-	3,700,000	-	-	-	-	-	-	-	-	3,700,000	2,500,000	-	1,200,000
Enhancements to Reserve Changerooms to make amenities unisex	2	Upgrade	100,000	100,000	-	-	-	-	-	-	-	-	200,000	-	-	200,000
Falcon Community Menshed Shed	2	New	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fencing Renewal Program	1	Renewal -	413,904	66,667	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,280,571	-	-	1,280,571
Floating Jetty at Marina Boat Ramp	3	Upgrade	-	-	-	-	275,000	-	-	-	-	-	275,000	-	-	275,000
Foreshore Focus 2020 (Mary St Precinct)	3	Upgrade	-	-	-	-	-	-	2,000,000	-	-	-	2,000,000	-	-	2,000,000
Furniture & Equipment	1	Renewal -	36,900	50,733	51,214	52,094	64,374	64,580	54,493	71,679	71,679	71,679	589,425	-	-	589,425
Glencoe Reserve	3	Upgrade	-	-	-	-	450,000	-	-	-	-	-	450,000	-	-	450,000
Greenfields Community Centre extension	2	Upgrade	-	-	-	-	-	50,000	500,000	1,500,000	-	-	2,050,000	1,000,000	-	1,050,000
Halls Head Foreshore	3	Upgrade	-	-	-	-	-	-	-	1,000,000	-	-	1,000,000	-	-	1,000,000
Henry Sutton Grove Park - Stage 1	3	Upgrade	-	-	-	-	-	-	500,000	500,000	-	-	1,000,000	-	-	1,000,000
Install Integrated Smart Shelf Returns System at Falcon Library	1	New	-	-	-	-	40,250	40,250	-	-	-	-	80,500	-	-	80,500
Irrigation Renewal Program - Central Irrigation Management System renewal - staged over 3 years	3	Renewal -	90,000	-	-	-	90,000	90,000	90,000	-	-	-	360,000	-	-	360,000
Lakelands Youth Park - Design and Construction	4	New	-	-	50,000	650,000	-	-	-	-	-	-	700,000	300,000	-	400,000
LED Buildings Plan	3	Upgrade	-	57,500	72,000	-	-	-	-	-	-	-	129,500	-	129,500	129,500
Local Area Traffic Management (LATM) Program	2	Upgrade	1,242,660	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	2,142,660	801,773	-	1,340,887
Major Public Artworks	3	New	90,000	90,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	1,180,000	-	-	1,180,000
Mandjar Bay berthing upgrade	3	Upgrade	-	150,000	-	-	-	-	-	-	-	-	150,000	-	-	150,000
Mandurah Library Refurbishment	3	Upgrade	-	-	-	-	-	500,000	250,000	-	-	-	750,000	-	-	750,000
Mandurah Road Boundary Fence	3	Upgrade	-	-	-	-	-	200,000	200,000	-	-	-	400,000	-	-	400,000
MARC Aquatic Compound Storage Cover	4	New	-	10,000	-	-	-	-	-	-	-	-	10,000	-	-	10,000
MARC Double Sided Digital Sign	5	Upgrade	-	140,000	-	-	-	-	-	-	-	-	140,000	-	-	140,000
MARC Pool Covers Outside 50m Pool	4	New	-	65,000	-	-	-	-	-	-	-	-	65,000	-	-	65,000
Merlin Street Activation Plan - Implementation	3	Upgrade	370,000	180,000	-	-	-	-	-	-	-	-	550,000	150,000	250,000	400,000
Milgar Reserve	3	Upgrade	-	-	-	-	200,000	200,000	-	-	-	-	400,000	-	-	400,000
Mississippi Reserve	3	Upgrade	-	-	-	400,000	-	-	-	-	-	-	400,000	-	-	400,000
Mississippi Park	3	Upgrade	-	300,000	-	-	-	-	-	-	-	-	300,000	-	-	300,000
MPAC Internal Refurb	3	Upgrade	300,000	400,000	-	-	-	-	-	-	-	-	700,000	-	300,000	700,000
Museum Building Restoration	3	Upgrade	-	-	-	1,200,000	-	-	-	-	-	-	1,200,000	-	-	1,200,000
North Mandurah Irrigation Water Supply	3	New	175,000	165,000	-	-	-	-	-	-	-	-	340,000	-	-	340,000
Norwich Reserve	3	Upgrade	-	-	350,000	-	-	-	-	-	-	-	350,000	-	-	350,000
Ocean Road Pavilion Carpark Lighting	3	New	-	-	56,000	-	-	-	-	-	-	-	56,000	-	-	56,000
Operations Centre	3	New	-	2,000,000	2,000,000	4,000,000	-	-	-	-	-	-	8,000,000	-	500,000	8,000,000
Ormsby Terrace Car Park	3	Renewal and Upgrade	20,000	-	500,000	500,000	-	-	-	-	-	-	1,020,000	-	-	1,000,000

Project Name	Project Priority	Asset Class of Works	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28	Year 6 2028/29	Year 7 2029/30	Year 8 2030/31	Year 9 2031/32	Year 10 2032/33	Total Budget	Total External Funding	Total Reserve Funding	Total CoM Funding
Parkridge Boat Ramp Upgrade		Upgrade	-	-	1,130,460	-	-	-	-	-	-	-	1,130,460	750,000	-	380,460
Parks and Reserves Signage New	3	New	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	400,000	-	-	400,000
Parks Renewal	1	Renewal -	491,406	1,096,891	1,107,289	1,126,311	1,391,813	1,396,273	1,178,193	1,549,755	1,549,755	1,549,755	12,437,441	-	-	12,437,441
Path Lighting Bridge to Winjan	3	New	-	-	-	-	-	100,000	-	-	-	-	100,000	-	-	100,000
Peelwood Reserve Master Plan - Implementation.	3	Upgrade	-	-	-	100,000	100,000	100,000	-	-	-	-	300,000	-	-	300,000
Plant & Machinery Renewal Program	1	Renewal -	2,405,500	2,471,707	2,495,137	2,538,001	3,136,277	3,146,328	2,654,911	3,492,181	3,492,181	3,492,181	29,324,404	-	-	29,324,404
Playground Renewal Program	1	Renewal -	177,200	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	2,202,200	-	-	2,202,200
Port Bouvard Rec and Sporting Club Refurbishment	3	Upgrade	-	-	-	-	-	-	-	2,250,000	-	-	2,250,000	-	-	2,250,000
Reserve Meter Replacement Program	1	Renewal -	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	450,000	-	-	450,000
Road Renewal - Drainage	1	Renewal -	238,500	637,980	644,028	655,092	809,515	812,109	685,268	901,378	901,378	901,378	7,186,626	-	200,000	7,186,626
Road Renewal Rehab Program	1	Renewal -	1,467,000	1,859,876	1,859,876	1,859,876	1,859,876	1,859,876	1,859,876	1,859,876	1,859,876	1,859,876	18,205,884	8,355,000	-	9,850,884
Road Renewal Resurface Program	1	Renewal -	3,673,400	3,750,118	3,750,118	3,750,118	3,750,118	3,750,118	3,750,118	3,750,118	3,750,118	3,750,118	37,424,462	3,295,708	1,074,724	34,128,754
Road Upgrades Program	1	Upgrade	1,650,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	28,650,000	19,000,000	200,000	9,650,000
Rushton Park - Main Oval (Flood Lights)	3	Upgrade	-	1,500,000	-	-	-	-	-	-	-	-	1,500,000	500,000	-	1,000,000
Rushton Park North - Sports Ground Lighting	1	Renewal -	-	300,000	-	-	-	-	-	-	-	-	300,000	-	-	300,000
Rushton Precinct Master Plan - Netball Courts	3	Upgrade	-	1,000,000	-	-	-	-	-	-	-	-	1,000,000	-	-	1,000,000
SF Street Furniture New Program	3	New	50,000	50,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	580,000	-	-	580,000
Shade Sails New Program	3	New	-	40,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	840,000	-	-	840,000
Shared Paths Renewal	1	Renewal -	50,500	105,602	106,603	108,434	133,995	134,425	113,429	149,201	149,201	149,201	1,200,591	-	-	1,200,591
Signage Renewal Program	1	Renewal -	40,000	40,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	560,000	-	-	560,000
Site Main Switchboard Program	3	Renewal -	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000	-	-	500,000
SL Street Lighting New Program	3	New	50,000	100,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,350,000	-	-	1,350,000
Softfall Replacement Program	3	Renewal -	146,800	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	1,271,800	-	-	1,271,800
Solar Panel Replacement Program	3	Renewal -	-	-	-	-	100,000	100,000	-	100,000	100,000	100,000	500,000	-	-	500,000
Solar Plan	2	New	50,000	20,000	-	-	-	-	-	-	-	-	70,000	-	70,000	70,000
Soldiers Cove Seawall Replacement	3	Renewal -	-	200,000	600,000	600,000	600,000	-	-	-	-	-	2,000,000	-	-	2,000,000
SP Shared Paths New Program	3	New	116,000	100,000	100,000	500,000	500,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000	5,816,000	-	-	5,816,000
Stingray wall replacement/upgrade	3	Upgrade	-	250,000	-	-	-	-	2,250,000	-	-	-	2,500,000	1,666,667	-	833,333
Street Lighting Renewal	1	Renewal -	100,000	387,791	637,422	737,924	996,355	1,026,254	997,228	1,311,720	1,311,720	1,311,720	8,818,134	-	-	8,818,134
Sutton Farm - Car Parking	2	New	70,000	770,000	-	-	-	-	-	-	-	-	840,000	-	770,000	770,000
Sutton Farm - Public Jetties	2	New	-	364,000	-	-	-	-	-	-	-	-	364,000	182,000	172,000	182,000
TM Discretionary Traffic Management Program	3	Upgrade	120,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,470,000	-	-	1,470,000
Trails Projects	2	New	-	350,000	-	-	-	-	-	-	-	-	350,000	350,000	-	-
Upgrade the WMC CCTV Server	4	Upgrade	8,000	-	-	-	-	-	-	-	-	-	8,000	-	8,000	8,000
Upgrade to the Bortolo Pavilion Kitchen	3	Upgrade	-	100,000	-	-	-	-	-	-	-	-	100,000	-	-	100,000
Vehicle & Small Plant Program	3	New	145,200	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	1,945,200	-	-	1,945,200
Vehicle for Senior Projects Officer - Parks		New	-	31,000	-	-	-	-	-	-	-	-	31,000	-	-	31,000
Waste Management Centre - Upgrade Recycling Area Stage 1	3	New	-	500,000	-	-	-	-	-	-	-	-	500,000	-	500,000	500,000
Waterways Renewal	1	Renewal -	182,000	303,891	499,514	578,272	780,792	804,222	781,476	1,027,927	1,027,927	1,027,927	7,013,948	15,000	-	6,998,948
Wilderness Reserve	3	Upgrade	500,000	-	-	-	-	-	-	-	-	-	500,000	-	-	500,000
WMC Road Reseal		Renewal -	40,000	-	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000
Yalgorup National Park	2	New	100,000	2,500,000	-	-	-	-	-	-	-	-	2,600,000	1,775,000	-	825,000
Dawesville Channel SE Foreshore Upgrade Stage 1	2	Upgrade	750,000	800,000	-	-	-	-	-	-	-	-	1,550,000	350,000	450,000	1,200,000
ManPAC Roof Replacement	1	Renewal -	150,000	3,350,000	-	-	-	-	-	-	-	-	3,500,000	150,000	2,000,000	3,350,000
Smart Street Mail Upgrade		Upgrade	431,321	-	-	-	-	-	-	-	-	-	431,321	-	31,321	431,321
Administration Centre - HVAC Renewal Design		Renewal -	100,000	-	-	-	-	-	-	-	-	-	100,000	-	-	100,000
Missing Person Memorial Mandurah Upgrade		Upgrade	20,000	-	-	-	-	-	-	-	-	-	20,000	20,000	-	-
Dawesville Channel SE Foreshore - Car Park Design		New	10,000	-	-	-	-	-	-	-	-	-	10,000	-	-	10,000
Grand Total			23,205,412	46,604,278	25,518,899	33,219,177	24,872,851	24,998,519	26,314,309	27,846,106	22,546,106	22,546,106	277,671,763	55,108,648	10,525,545	222,447,115

Sum of Total Budget				
Project Name	Project Description	Scope	Needs Analysis	Risks / Constraints
Ablutions New Program	Includes Owen Avenue 2020-2021			
Administration Building Carpark Bin Storage Area	Construction of a complying bin storage area for the storage of two front lift commercial bins currently located at the southern end of the Administration Building carpark	Construct a bin storage area for the two commercial front lift bins currently stored at the southern end of the Administration Building carpark. The enclosure shall comply with the City's Waste Management Local Laws - 1.5 m high walls, graded concrete floor connected to drainage system, tap supply of water and gate. Design shall be similar to recently constructed bin enclosure at the Senior Citizen Centre.	The City has for many years stored two large commercial front lift bins (rubbish and recycling) at the southern end of the carpark at the Administration Building. The City's Waste Management Local Laws 2010 require commercial premises to store bins in a complying bin storage area to ensure they are adequately screened. The City is not complying with its own Local Laws yet we impose these requirements on commercial developments. A location for the new bin store has been determined near the Peel S	Non compliance with City's legislation Enclosure needs to be suitably located to enable efficient collection of bins
Automatic Transfer Switch for the MARC Generator	Installation of an automatic transfer switch for the MARC generator.	Installation of an ATS to allow automatic cut over of power immediately the power goes out. A detailed specification has been prepared by a supplier for the works.	A ELT memo outlining the organisational benefits of the Generator is available. The Manual Transfer Switch is impacting the ability of the City to reduce its capacity charges negating a potential \$75,000 annual saving	There is notation within the specification that the lowest cost option may impact the operations of the MARC for a period. Further detail on this is being explored. Failure to maximise the opportunities of load shedding and reduced capacity charges can cost the City up to \$75,000 per annum.
Bardoc Reserve	Redevelop Bardoc Reserve	Following Landscape Masterplan preparation and approval 2025/26 and subsequent detail landscape design, procure and construct park improvements. Includes play elements, paths, seating and picnic facilities, improvements to grass surface, planting. Includes lake edge revegetation activity.	This park has been identified as a priority Neighbourhood park to improve. The existing facilities to support the park functions do not meet community expectations. The aim is to create a useable, functional space for the recreational needs of the community while preserving and enhancing the remnant native Tuart tree population in the park for positive landscape visual amenity and biodiversity outcomes. Additional lake edge revegetation treatments are proposed to improve water quality and faun	Not delivering on community expectations may impact on the City's reputation to provide equitable, quality public open spaces.
Beach Shade Structures New Program	Additional beach shade structures	Supply and install 3 x shelters first stage then follow up with three more in second stage. Same design as existing.	Request from the Madora Bay Residents Association President for additional beach shade shelters because the existing 3 x beach shelters are extremely popular and indicate the extra ones are desirable.	Coastal erosion, vandalism
Bin Enclosures Upgrade	To upgrade 10 existing bin enclosures per annum that are generally in poor condition in public parks and reserves over a 3 year period.	A number of the existing bin enclosures in reserves are in poor condition, primarily due to the close proximity to the ocean and waterways and are in need of replacement. The City has developed a specification for these bins enclosures that ensures they are robust and can survive the harsh environment experienced in public parks and reserves. To improve aesthetics within the City parks and reserves, public bins are housed within metal bin enclosures on the more prominent and well used reserves.	Bin enclosures are owned by the City. Bins in high use/prominent parks are located in bin enclosures to improve park aesthetics. The bin enclosures are subject to regular vandalism and can degrade quickly when located in close proximity to the ocean or aquatic environments.	
Blue Bay Foreshore Upgrade	Council approval of 10 Year Capital Plan - Parks and Reserves Improvement Program	Community engagement, preparation of Landscape Masterplan, detailed landscape and civil design, staged implementation of construction plans for the foreshore	Blue Bay is a popular north facing beach in Halls Head with aging infrastructure on the adjacent foreshore reserve. The site requires an upgrade so it can deliver amenity in line with community expectations	Very steep dune topography, beach erosion issues, car parking constrained, providing graded access to the beach will be a challenge.
Blythwood Reserve	Redevelop Blythwood Reserve	Following Landscape Masterplan preparation and approval 2022/23 and subsequent detail landscape design, procure and construct park improvements. Includes play elements, paths, seating and picnic facilities, improvements to grass surface, planting.	This park has been identified as a priority Neighbourhood park to improve. The existing facilities to support the park functions do not meet community expectations. The aim is to create a useable, functional space for the recreational needs of the community while preserving and enhancing the remnant native Tuart tree population in the park for positive landscape visual amenity and biodiversity outcomes.	Not delivering on community expectations may impact on the City's reputation to provide equitable, quality public open spaces.
BMX/Pump Track Renewal	Renewal of existing Pump/BMX track facilities: Duverney Park (\$100,000), Oaklands Reserve (\$80,000), Osprey Waters Pump Track (\$100,000)	The city has developed a program for renewal and reactivation of it's BMX and pump track facilities. Several have been completed to date including McLennan and Falcon Reserve pump tracks which have both been very popular since reopening. This FY Lavendar Gardens is being renewed as a BMX track with some feature jumps. It is envisaged that the last of the city's remaining three tracks be renewed over the coming years including: Duverney Reserve, Oaklands Reserve and Osprey Waters Pump track.	Existing tracks have not had the benefit of an organised maintenance program to keep them relevant and engaging for community use. Renewal of these tracks by specialised contractors has proven to be very successful in reactivating these spaces and engaging youth in the area. It is recommended that all tracks be renewed in a similar fashion, providing a variety of recreational biking opportunities.	Existing spaces continue to lack engagement of the local community. Lost opportunity to activate the park.

Project Name	Project Description	Scope	Needs Analysis	Risks / Constraints
Boardwalks Renewal	19/20 R & U			
BR Pedestrian Bridge Mandurah Road	Erect and tie in Pedestrian Bridge over Mandurah Road, Lakelands			
Bridgewater North Reserve	Upgrade Bridgewater North Reserve	Following Landscape Masterplan preparation and approval 2027/28 and subsequent detail landscape design, procure and construct park improvements. Includes play elements, paths, seating and picnic facilities, improvements to grass surface, planting. Possible improvements to the basketball half court to provide other unorganised sport opportunities.	This park has been identified as a priority Neighbourhood park to improve. The existing facilities to support the park functions do not meet community expectations. The aim is to create a useable, functional space for the recreational needs of the community while preserving and enhancing the remnant native tree population in the park for positive landscape visual amenity and biodiversity outcomes. The area is adjacent to natural and constructed wetlands and has considerable appeal. However,	Not delivering on community expectations may impact on the City's reputation to provide equitable, quality public open spaces.
Buildings Renewal	Intervention Condition 5			
Calypso Active Reserve and Facility Development	To delivery 1 senior active reserve and a local level sports facility to serve the reserve (toilets, change rooms, Club Kiosk and storage. Project will include parking and all site services.	Site earth works Site services (Power, sewerage and water) Construction of senior active reserve with turf and irrigation Sourcing of water from wastewater treatment facility adjacent Sports Flood Lighting 50-100lux Access roads and parking Local level sports facility (toilets and changerooms x 2, storage, kiosk) <i>Sports Specific Infrastructure - Goals</i>	This Project has been identified as a recommendation of the Mandurah Active Recreation Strategy. In order to accommodate the recreational needs of the growing population in Mandurah the City requires an additional 13 active reserves by 2030. Calypso Reserve has been identified as one of these reserves and with local sporting clubs in the Halls Head area already seeking additional space to train and expand, it is timely that the City progress its planning for this site to be available by 2024/25.	Risk: Funding application not successful. Solution: City can change scope and deliver the reserve only and re-apply for the building the following year. Alternately if less funding is received than anticipated the scope can be modified to remove the flood lights and deliver the building and reserve only as stage 1 or a 2 staged delivery.
Car Park Renewal	19/20 R & U			
Caravan Servicing Facility	Currently we have a Caravan dumping site on Hackett Street. It doesn't have the facility to refill water (water connection available) and is not conducive in its design for day parking for caravans. Given the current increase in intra-state travel and limited facilities available in Mandurah, this project has been identified as a good opportunity. Note: This project is linked to Visit Mandurah and more details are to be received. Have spoken to Brooke Hallen regarding same.	Project scope not yet available. Likely to include but not be limited to shelter over current dumping site, water refilling station, parking...	Details to follow.	Details to follow.
Christmas Decorations Program	Implementation of the City's Christmas Strategy to decorate within the City, along Eastern Foreshore, Mandjar Square and Stingray Point	Providing a staged implementation of proposed Christmas decorations in key locations to provide a festive display throughout the city Centre precinct	A strategy was presented to Council detailing a plan to move forward with future Christmas displays that resonate with the community, draw visitors and encourage businesses to participate in enhancing the vibrancy of the City Centre. Public Christmas displays bring lots of attention to the community and can generate lots of free publicity whilst attracting visitors to the City.	Risk is deemed to be extremely low, there are no funding opportunities found for Christmas Decorations
City Centre Streetscape Upgrades	Staging the streetscape upgrades to compliment Smart Street, Waterfront Precinct to coincide with redevelopment opportunities in the City Centre	Commencing with Mandurah Terrace between Tuckey Street and Smart Street, with detailed design and scope to progress over 2021/22	Still to be prepared within a City Centre Master Plan; but initially to complete the components of Mandurah Terrace between the upgraded areas of the eastern foreshore and Smart Street and to capitalise on redevelopment opportunities that have presented themselves.	Concept design, scoping, Council commitment required - this will occur in coming months.
Community Sport and Recreation Facility Fund Program - Small Grants	To pre allocate an amount of money for the sport and recreation club requests through the Community Sport and Recreation Facility Fund.	A Council Report seeking the third contribution of the total project cost to be put aside for the project is required to be expended in the 19/20 financial year. Project Costing Details Winter Small Grants Round – Feb 2018 - \$100,000 Summer Small Grants Round – July 2018 - \$100,00 Total Request - \$200,000 The total project cost for grant must not exceed \$200,000. Grants given in this category must be claimed in the financial year following the date of approval.	The Community Sport and Recreation Facilities Fund (CSRFF) is a Department of Local Government, Sport and Cultural Industries - Sport and Recreation program that provides financial assistance to community groups and local government authorities to develop basic infrastructure for sport and recreation. The City of Mandurah often receives requests from clubs to contribute one third of the total project cost to various club driven initiatives such as: • minor upgrade to swimming pool • small flood	Projects are pending funding approval and club are unsuccessful with the CSRFF a formal letter from the club requesting the City continue with the agreed third contribution would be required.
Coodanup Foreshore	Implementation of the Coodanup FS Landscape Masterplan	Community engagement, preparation of Landscape Masterplan, detailed landscape and civil design, staged implementation of construction plans for the foreshore.	The Coodanup FSLMP will be finalised 19/20. The community expectation will be that implementation will shortly follow. The reserve is popular with locals and visitors and the facilities and arrangement is below community expectations.	Vandalism of trees and shrubs for estuary views has been a long standing problem at this foreshore, irrigation water may be in short supply but with proper investigation and confirmation, could be sourced from the Placid Waters Artesian Bore.

Project Name	Project Description	Scope	Needs Analysis	Risks / Constraints
Cycle Path New Program	New program request to deliver high quality cycle paths as a part of the City's/DoT's Long Term Cycle Network endorsed by Council in June 2020. Projects co-funded through the DoT's Western Australia Bike Network (WABN) Grant scheme.	2022-2023 will see construction commence on the Halls Head PSP project which was designed through WABN grants during 2020-2021. Beyond this the next project will be the Falcon Coastal Shared Path which is currently being designed through a WABN grant.	No funding mechanism at present to acknowledge the long term approach to providing high quality cycle infrastructure. Local Area Traffic Management projects. This is needed to allow the programming and prioritisation of LATM projects which can not be accommodated under the discretionary Traffic Management budget	Reputation - ongoing community requests for cycling infrastructure Health - promotion of active modes of transport and recreation Economic - promoting the City as a cycling friendly place and attracting visitors to use this infrastructure
Dawesville Channel SE Foreshore Upgrade Dawesville Community Centre	Detailed design and construction of multipurpose community centre to serve Dawesville and South district population for at least next 30 years. A vibrant meeting place at the heart of southern Mandurah for people of all ages abilities and cultural backgrounds.	"Project brief for detailed design and construction based on endorsed Concept Plan (Refer to concept plan and drawings attached)Tender Detailed design and construction Site works Foundations Undergrounding of drainage in swale Car park and landscape Construction of building, roofing, fit out, public art and signage Elements of facility include space for: -Multipurpose community hall for 400 -Young people, music and performance arts -Early years children and families -Before and after programs fo	In September 2018, Council endorsed the Dawesville Community Centre Concept Plan, supporting officers to pursue funding opportunities to initiate the project. This follows a recommendation by Council to bring forward the project as a priority in the Social Infrastructure Plan Review 2017 (see attached Review Document pages 6 and 14, and Council Report pages 1,5,6 and 13). Dawesville Community Centre is a high priority to ensure a minimum standard of social infrastructure provision for the Distri	External funding is the key risk - identifying and obtaining. Also ongoing costs.
Dawesville Foreshore Upgrade	Design and implementation of Dawesville Foreshore Reserve upgrade	Community engagement, preparation of Landscape Masterplan, detailed landscape and civil design, staged implementation of construction plans for the foreshore.	The expansion of the Dawesville War Memorial, construction of the new toilet block, new sewer pump station, refurbished café and the current layout of connecting paths, play equipment and park furniture requires critical review to ensure recreational amenity is maximised for this very important and extremely popular estuary foreshore park.	Foreshore inundation due to high tides and rising sea levels, managing the public use of the area during construction.
Dawesville Youth Park Construction	Design and Construction of District Youth Park	Detailed youth facility design Civil design Construction of facility Landscaping	The City has previously completed a Skate and BMX Strategy followed by a Skate and BMX Feasibility Study that identified the need and scope of a district skate and BMX facility to service the southern districts. A preliminary site was identified however it is now considered that the facility should be co located with either the Dawesville Community centre or the proposed district open space. There is currently no facilities skate, BMX or pump track facilities south of the Dawesville Cut.	The site may be constraint as it will be co located with the community centre. There may be a need to install underground drainage adjacent to the building. An additional \$50,000 has been added to the budget as a contingency to manage additional civil design and installation of cells if required. There may be significant community push-back on a youth facility in this suburb so a comprehensive engagement program needs to be rolled out prior to detailed design and construction.
District Cooling System Admin/Mandjar (including Cinema & MPAC)	Year 1 District infrastructure and Cinema \$3,000,000. Year 2 MPAC connectors \$1,500,000 Year 3 Admin \$2,000,000			
Drinking Fountains New Program				
Eastern/Western Foreshore (playground, picnic area improvements and renew ablutions)	Playground and picnic area improvements, expansion to open space area, and renewal of toilet facilities.			
Enhancements to Reserve Changerooms to make amenities unisex	Enhancements of the Change Rooms amenities to accommodate the growth in female sport	Design Changeroom Space for the following works: - Installation of mirrors - Installation of power points at the sink - Replace the shower cubicles with changing cubicle and swing door - Paint the full changerroom area - if budget allows - Install stainless steel bench	In March, 2018 Council endorsed a report around facility improvements to accommodate the growth of women's sport. Council noted the need to undertake refurbishment works annually on its existing changerroom facilities to accommodate the growth in female participation. In late 2017, City officers conducted a desktop review of its 9 change room facilities to gain an understanding of their existing functionality and capabilities to accommodate the growth in women's sport. The objective was to ident	Although the change room facilities offer sufficient access for female participants in the short term, they do not cater for multiple teams playing out of the one facility.
Falcon Community Menshed Shed	Contribution towards the construction of a new shed on leased portion of Reserve 42821, Lot 1894 (No 60) Linville Street Falcon subject to meeting all necessary approvals, permits and demonstration of value for money.	Contribution only.		
Fencing Renewal Program				

Project Name	Project Description	Scope	Needs Analysis	Risks / Constraints
Floating Jetty at Marina Boat Ramp	The old fixed timber boat ramp jetty will need to be removed and replaced with a floating structure to improve service levels as sea level rise continues	Nil to comment	Over the next decade, it will be necessary to change all fixed timber jetties over to floating structures to allow for continued sea level rise	Risk to reputation from poor service levels due to outdated infrastructure
Foreshore Focus 2020 (Mary St Precinct)	Implementation of public space improvements Hall Park to Halls Head beach	Major Landscaping upgrades to whole area	Ensure infrastructure is in place and maintained to support both domestic and international tourism	Will depend on community consultation
Furniture & Equipment Glencoe Reserve	19/20 R & U Upgrade Glencoe Reserve	Following Landscape Masterplan preparation and approval 2026/27 and subsequent detail landscape design, procure and construct park improvements. Includes play elements, paths, seating and picnic facilities, improvements to grass surface, planting shade trees.	This park has been identified as a priority Neighbourhood park to improve. The existing facilities to support the park functions do not meet community expectations. The aim is to create a useable, functional space for the recreational needs of the community while preserving and enhancing the tree population in the park for positive landscape visual amenity and biodiversity outcomes. The park is adjacent to a retirement village, aged care facility, Primary School and residential homes.	Not delivering on community expectations may impact on the City's reputation to provide equitable, quality public open spaces. Tree planting at this site will improve the City's canopy coverage targets.
Greenfields Community Centre extension	A multipurpose community centre, to serve a forecast population of 15,000 by 2036 and is created by extending the existing Community Centre.	The SIP proposes a universal service hub for children and young families for Mandurah. Project timing depends on government and community partnership being formed, and resources becoming available. Project will double the size of the existing centre and provide for a new carpark. The extension will include hot desk offices for NFPs, expanded kitchen, youth zone and multi-use meetings	The facility is seen as an important community hub and will be further enhanced by the provision of more accessibility for all age groups in a large and culturally diverse suburb. The SIP (2013/rev.2017) identified the need for extensions to the Greenfields Community Centre and the existing centre is at capacity with a growing need	Attraction of funding to support and developing a model with existing external tenant (Management Committee); however no significant risks and high level of community support.
Halls Head Foreshore	Council approval of 10 Year Capital Plan - Parks and Reserves Improvement Program	Community engagement, preparation of Landscape Masterplan, detailed landscape and civil design, staged implementation of construction plans for the foreshore section Roberts Point to the Old Mandurah Yacht Club site.	Aging park with random arrangement of park facilities. Key foreshore park, well used but falls below community expectations. A landscape masterplan is required to inform detailed design and subsequent improvements to the park.	Foreshore erosion, sea level rise, adjacent to busy road and activity hub. Events and construction timing. Coincide with planning for the Old Yacht Club peninsular reserve.
Henry Sutton Grove Park - Stage 1		Community engagement, preparation of Landscape Masterplan, detailed landscape and civil design, staged implementation of construction plans	Aging park with random arrangement of park facilities. Key foreshore park, well used but falls below community expectations. A landscape masterplan is required to inform detailed design and subsequent improvements to the park.	Foreshore erosion, sea level rise
Install Integrated Smart Shelf Returns System at Falcon Library	Install an integrated smart shelf return system at Falcon Library to automate the returns process, improving client satisfaction and reducing double handling by staff.	Install Integrated Smart Shelf Returns System Electrical and Data Works Remove Service Desk Remove existing floor covering Replace with carpet Install staff pod with point of sale system Additional Electrical and Data Works	The current RFID returns system at Falcon Library was retrofitted into the existing staff desk. It requires team members to manually return each item. This encourages community members to wait at the desk and seek staff assistance rather than utilising the self-issue and Online Public Access Catalogue computers (OPACS). Installing the smart shelf system provides community members the opportunity to self-return. Items are returned instantly, allowing clients to borrow without having to wait for t	Minor disruption to service delivery during installation
Irrigation Renewal Program - Central Irrigation Management System renewal - staged over 3 years	Replacement of the Waterman controller system at 23 sites throughout the city. Currently in the process of going to tender for a new controller system which meets our needs. Costs provided are likely costs based on use of the SD signal control system.	NA	While the waterman system has a wide ranging capability, it is expensive to maintain and requires specialist input from an industrial electrician. The city does not require some of the functionality offered by Waterman and would like to procure a system which is easier and more cost effective to manage in house, on a day to day basis.	Equipment is approaching the end of it's useful life of 6 years. The proposed replacement program will ensure that it is replaced within this timeframe.
Lakelands Youth Park - Design and Construction	To complete the detailed design and construction of the Lakelands Youth Park.	Site Analysis Tender contract for detailed design and construction of skate/BMX/Pump elements Detailed design and construct of Landscaping and flood lighting Detailed design and construct of play space elements	The City's Skate and BMX Strategy made a recommendation for a new district skate and BMX facility to service Mandurah's northern suburbs as one of Mandurah's major growth corridors. Following this, Council endorsed a follow-up Skate and BMX Feasibility study for a district facility in the south west corner of Lakelands Park and internal preliminary concept planning will be carried out in the 2019/20 financial year. The City is now also receiving a significant number of requests from residents	Site is restricted and limited. Project will rely heavily on external funding to complete scope. If funding is unsuccessful then a staged approach may be required to deliver over 2 years and reapply for funding.
LED Buildings Plan	As per 5 year LED Building Plan.	Removal of existing lights and replacing with LED equivalent. In some cases new lighting design may also be required	Operational cost (electricity) savings and improved amenity. Previous installs have resulted in average 20% decrease of electricity consumption	None identified
Local Area Traffic Management (LATM) Program	New program request for implementation of planned Local Area Traffic Management (LATM) projects e.g. Falcon LATM endorsed by Council May 2020. Projects to be selected during annual budget process. This is separate to the TM Discretionary Traffic Management Program	As above per Project Description	No funding mechanism at present for Local Area Traffic Management projects. This is needed to allow the programming and prioritisation of LATM projects which can not be accommodated under the discretionary Traffic Management budget	If the City does not provide a program to deliver these projects then there is a safety risk to the community which also exposes the City's reputation. This would have the potential to impact the City's Strategic Risks of inadequate organisational governance, inadequate asset planning and management and inadequate culture.
Major Public Artworks	Cumulative funds to commission large scale public artworks	Various	The recent \$500,000 public artwork procurement to complement the new Mandurah Bridge highlighted the importance, and cost, of major public artworks. The Mayor and CEO recommended a reserve fund be established to commission large scale works every 5-10 years.	Dependent on work
Mandjar Bay berthing upgrade	Floating jetties - Mandjar Bay - From the original Masterplan	Additional public floating jetties in front of the MPAC	As the population continues to grow, the public berthing facilities in Mandjar Bay will need to be upgraded to floating jetties and allow for increased commercial boat usage	May be constrained by the bathymetry and geotechnical conditions at the site.
Mandurah Library Refurbishment	Refurbishment of Mandurah Library			

Project Name	Project Description	Scope	Needs Analysis	Risks / Constraints
Mandurah Road Boundary Fence	Meadow Springs adjacent to ponds. Continue limestone block with pool fencing insert panels to replace wooden fence. Already purchased fencing panels currently stored at Operations.			
MARC Aquatic Compound Storage Cover	MARC Aquatic Compound Storage Water & Weather proof Cover (Carport or similar design) Approx. 6.2m 6.9m to provide protection for CoM Equipment	MARC Aquatic Compound Storage Water & Weather proof Cover (Carport or similar design) Approx. 6.2m 6.9m to provide protection for CoM Equipment	MARC Aquatic Compound Storage Water & Weather proof Cover (Carport or similar design) Approx. 6.2m 6.9m to provide protection for CoM Equipment	Lack of Storage for Equipment for Expanding Programs
MARC Double Sided Digital Sign	MARC Double Sided Digital Sign located on Pinjarra Road outside of MARC as a notification & promotion information board on activities & events happening at the Recreation Centre.	Installation of MARC Double Sided Digital Sign located on Pinjarra Road outside of MARC and associated electrical works	Potential to promote and inform community of the activities & services offered at MARC	Potential to promote and inform community of the activities & services offered at MARC
MARC Pool Covers Outside 50m Pool	MARC Pool Covers Outside 50m Pool - Use of Pool covers have saving in water and chemical usage due to evaporation. Saving in power usage in the geothermal pump not having to operate as often.	MARC Pool Covers Outside 50m Pool - Use of Pool covers have saving in water and chemical usage due to evaporation. Saving in power usage in the geothermal pump not having to operate as often.	MARC Pool Covers Outside 50m Pool - Use of Pool covers have saving in water and chemical usage due to evaporation. Saving in power usage in the geothermal pump not having to operate as often.	Potential Manual issues for staff removing & deploying pool covers
Merlin Street Activation Plan - Implementation	Implementation of Merlin Street Reserve Activation Plan.	Design and Construct of Path links and improved interfaces between the Clubhouse and the reserve/play space and the school Decommission of diamond sport shed and batting cages and delineated parking areas around the reserve.	As per the City's Mandurah Activation Plan, the City aim to develop new active reserves in green field sites and activate existing reserves in existing suburbs through improved access to community, sport and recreation amenities. The City will be completing an Activation Plan for Merlin Street Reserve in 2019/20 with the intent to implement the recommendations of the Plan in subsequent years. As a tree preservation site, Merlin Street reserve has limitations for any proposed developments there f	The projects elements are subject to detailed design after which an accurate project budget and scope can be determined. Works are to be staged over 2-3 years and should detailed design result in increased estimated project costs then a further delivery stage may need to be added.
Milgar Reserve	Upgrade Milgar Reserve	Following Landscape Masterplan preparation and approval 2026/27 and subsequent detail landscape design, procure and construct park improvements. Includes play elements, paths, seating and picnic facilities, planting shade trees.	This park has been identified as a priority Neighbourhood park to improve. The existing facilities to support the park functions do not meet community expectations. The subject park area for upgrade is outside the fenced Caterpillar Park. The aim is to create a useable, functional space for the recreational needs of the community while preserving and enhancing the remnant native Tuart tree population in the park for positive landscape visual amenity and biodiversity outcomes.	Not delivering on community expectations may impact on the City's reputation to provide equitable, quality public open spaces.
Mississippi Reserve	Redevelop Mississippi Reserve	Following Landscape Masterplan preparation and approval 2026/27 and subsequent detail landscape design, procure and construct park improvements. Includes play elements, paths, seating and picnic facilities, irrigation and improvements to grass surface, planting trees and shrubs. The fenced sump could be beautified and add value to the reserve. ** change name of other Mississippi Reserve capital budget request to Tennessee Reserve to avoid confusion.	This park has been identified as a priority Neighbourhood park to improve. The existing facilities to support the park functions are non-existent at this undeveloped park and therefore do not meet community expectations. The aim is to create a useable, functional space for the recreational needs of the community while enhancing the tree population in the park for positive landscape visual amenity and biodiversity outcomes. The site includes a fenced stormwater sump that be improved and incorpo	Not delivering on community expectations may impact on the City's reputation to provide equitable, quality public open spaces.
Mississippi Park	Redevelop Mississippi Park	Following Landscape Masterplan preparation and approval 2023/24 and subsequent detail landscape design, procure and construct park improvements. Includes play elements, paths, seating and picnic facilities, improvements to grass surface, planting.	This park has been identified as a priority Neighbourhood park to improve. The existing facilities to support the park functions do not meet community expectations. The aim is to create a useable, functional space for the recreational needs of the community while preserving and enhancing the remnant native tree population in the park for positive landscape visual amenity and biodiversity outcomes.	Not delivering on community expectations may impact on the City's reputation to provide equitable, quality public open spaces.
MPAC Internal Refurb	Refurbishment of the MPAC			
Museum Building Restoration				
North Mandurah Irrigation Water Supply	To build production bore infrastructure to enable access to the superficial aquifer which will provide a dual aquifer water source for Lakelands, Rushton Park, Bortolo Oval, Eastern Foreshore, Mandurah Ocean Marina and Mariners Cove.	Construction of production bore infrastructure including pipework's, pumps and electrical works etc.	With concern for the longevity of the 'Leederville' aquifer (water quality changes) and due to a new water resource (Managed Aquifer Recharge) being issued to the City, by the regulator, the identified sustainable Superficial aquifer will support priority POS. This will be achieved by the locally recharged Superficial aquifer, working along-side the Leederville aquifer to support irrigation demands and provide water security for priority POS (sporting ovals).	
Norwich Reserve	Redevelop Norwich Reserve	Following Landscape Masterplan preparation and approval 2024/25 and subsequent detail landscape design, procure and construct park improvements. Includes play elements, paths, seating and picnic facilities, improvements to grass surface, planting.	This park has been identified as a priority Neighbourhood park to improve. The existing facilities to support the park functions do not meet community expectations. There are clear opportunities to upgrade this park. The aim is to create a useable, functional space for the recreational needs of the community while preserving and enhancing the remnant native Tuart tree population in the park for positive landscape visual amenity and biodiversity outcomes.	Not delivering on community expectations may impact on the City's reputation to provide equitable, quality public open spaces.
Ocean Road Pavilion Carpark Lighting	Installation of Carpark lighting	Installation of 9 x poles, footings and luminaries.	Currently there is no car park lighting and is very dark for user groups leaving the pavilion after oval lights have been turned off. <u>Issue has been raised by resident clubs.</u>	Safety concern with no lighting in current car park.

Project Name	Project Description	Scope	Needs Analysis	Risks / Constraints
Operations Centre	New facility for Operations Centre			
Ormsby Terrace Car Park	Redesign and construction of existing car park to include base, resurfacing, drainage upgrades, kerbing and footpath.			
Parkridge Boat Ramp Upgrade	Upgrade the existing Parkridge Boat Ramp to provide improved access and allow for safer launching and retrieval of vessels.	The existing ramp will be removed and replaced with a dual lane facility with a central holding jetty designed to the current Australian Standards and DoT Guidelines.	As per the Peel Region Recreational Boating Facilities Study Review 2020. This ramp provides important access for recreational boaters to the Harvey Estuary. The existing boat ramp is nearing the end of its life and requires replacement.	
Parks and Reserves Signage New	Supply and install new parks and reserves signs that comply with the approved City parks signage suite.	Supply and install new compliant parks and reserves signage. This is in conjunction with the Cityparks parks and reserves signage renewal program.	To fund new compliant parks and reserve signage in accordance with the approved parks and reserve signage manual and corporate objectives. These include to manage open space effectively, signify management responsibility for the space and clearly identify the park or reserve.	If the installation of new signage does not proceed it will reflect poorly on the City's reputation for providing quality open spaces. In addition, lack of effective signage leads to poor management outcomes and ineffective communication with visitors to the space.
Parks Renewal	19/20 R & U			
Path Lighting Bridge to Winjan	Install path lighting from the bridge to Winjan Place.			
Peelwood Reserve Master Plan - Implementation.	This site was reprioritised for master planning and delivery due to both community demand and with consideration of the proposed Community Infrastructure Plan. The staged delivery of the Peelwood Reserve Master Plan	Potential works may include: 1. Improved path connections and signage 2. Soccer goal storage options 3. New cricket training nets on Peelwood Reserve 1 4. Shade options on Peelwood Reserve 2 5. Traffic connection between Peelwood Reserve car park and the Halls Head Recreation Centre	In 2020/21 the City aim to develop a Master Plan to guide to the future development of community infrastructure in and around Peelwood Reserve. The objectives of the master plan are to consider both pedestrian and vehicle access in and around the reserve, access to public toilets, consider sporting clubs infrastructure needs and the potential for broad community use of existing community facilities. Following the development and endorsement of the proposed Peelwood Reserve Master Plan, a stage	As the City works towards more detailed planning for this project, the risks for each staged are yet to be determined, however may include: 1. Unsuccessful funding applications 2. Community opposition to proposed changes or additions to the reserve. As a means to reduce these risks the City will engage with the community, local residents and fund partners through the conceptual planning stage of each project.
Plant & Machinery Renewal Program	19/20 R & U			
Playground Renewal Program	Programmed replacement over a 25 year period recommended by the Playcheck Audit of 2019.	Equipment replacement only. Additional funding would be required for any upgrade works	Equipment is listed for renewal based on existing condition and any safety issues identified in the audit	Equipment has generally reached the end of its useful life at 25years and can become a safety hazard to users if not replaced.
Port Bouvard Rec and Sporting Club Refurbishment	Refurbishment of the Port Bouvard Recreation and Sporting Club			
Reserve Meter Replacement Program	Power meters in Reserves are non compliant, rusty, old and dangerous. Including electrical and reticulation boxes.			
Road Renewal - Drainage	Intervention Condition 5			
Road Renewal Rehab Program	19/20 R & U			
Road Renewal Resurface Program	19/20 R & U			
Road Upgrades Program	RRG Funding Program			
Rushton Park - Main Oval (Flood Lights)	Rushton Main Oval needs to be fully replaced, a from scratch approach. Lights to be replaced with LED globes. Proposed increase in lux lighting level from current maximum of 300lux up to 500lux, with training options.			
Rushton Park North - Sports Ground Lighting	In replace of Rushton Sports Flood Lighting - Replacement project			
Rushton Precinct Master Plan - Netball Courts	Implementation of the Rushton Precinct Master Plan. Rushton Park implementation costs have been escalated to include the full replacement of the 10-12 netball courts as a priority followed by the projects previously identified in the Rushton Master Plan... Parking, play space and path links. Detailed Design and Construction	Detailed design and construction of: Path linkages and play space Fence realignment Re-orientate and resurface (including sub-surface) the netball courts Civil Planning and amendments to the Thomson Street Car Park.	The Rushton Precinct Master Plan was completed in 2012 and is currently under review to update the Plan with recent changes to the site, such as the extension to the Rushton North facility and the construction of the Health Hub facility. The Plan will be updated to reflect the new and proposed infrastructure along with honouring the proposed path linkages and traffic improvement measures throughout the precinct that were originally proposed. ~~The Rushton Precinct Master Plan additionally needs~~	The site has significant antisocial behaviour so design and construction work will need to consider this. Should the City be successful with funding then a longer staged approach may need to be considered to deliver the outcomes of the plan.
SF Street Furniture New Program	Street furniture and bus stop infrastructure			
Shade Sails New Program				
Shared Paths Renewal	19/20 R & U			
Signage Renewal Program	Replace park signage.			
Site Main Switchboard Program	Replace switchboards on building - old and non compliant.			
SL Street Lighting New Program	Annual new street lighting program	New street lighting projects		
Softfall Replacement Program	Replacement damaged and unsafe rubber softfall at various parks. Audit has been undertaken and list available.	Replace damaged and unsafe rubber soft fall in playgrounds.	Rubber soft fall is needed to be replaced at Quarry Park, Caterpillar Park, Keith Holmes Res and other parks as per the Audit report conducted in 2020 to make these play areas safe and maintenance program	
Solar Panel Replacement Program				
Solar Plan	Solar PV installation at various City buildings/sites.			
Soldiers Cove Seawall Replacement	Replacement of seawall from Mandurah Bridge to Winjan Place	Full replacement of existing seawall similar to Eastern Foreshore project	Ensure infrastructure assets are managed and maintained for future generations. The current seawall that exists there is in very poor condition and is not high enough for future sea level rise which will result in frequent inundation at this site and loss of public open space	Risk to the community and loss of public foreshore reserve due to inundation
SP Shared Paths New Program	Shared Paths New Program			
Stingray wall replacement/upgrade				
Street Lighting Renewal	19/20 R & U			

Project Name	Project Description	Scope	Needs Analysis	Risks / Constraints
Sutton Farm - Car Parking	Construction of Car Park as per Council Commitment to Development Contribution (pending proponent final agreement)	Construction of Car Parking - subject to detailed design	In considering any justification for a contribution for the site, firstly, the potential gain for the community should be considered – a long held 'publicly' accessible site (not formally provided) is secured; and a development that is sympathetic to the key State Heritage Registered site is provided and activated without the Council having to acquire and then maintain heritage buildings. Further, from the proponents and landowner's perspective, a significant investment in land (\$4.25m) and bui	That the design is above this budgeted amount - however, Council's contribution is capped
Sutton Farm - Public Jetties	Delivery of Public Jetties at Sutton Farm in line with the proposed Development Contribution for the heritage project.	2.5m wide walkway x 90m long floating jetty = \$727,500 •Recommend fund only the 'public component' of the jetty 50%; •Seek 50% funding through Recreational Boating Facilities Scheme (RBFS); •Jetty to be licensed to the City; •Formal access via easement to PAW provided. Total Amount \$363,750 (RBFS Funding 50% and CoM 50%)	Commitment by Council in August 2021 as part of a request to contribute to the overall Sutton Heritage Site project	Cost overruns - but Council's contribution is limited; Not getting Recreation Boating Facilities Funding which is to recoup half the cost
TM Discretionary Traffic Management Program	Installation of traffic management as required			
Trails Projects	Development of City, private and DBCA land surrounding Thrombolites at Lake Clifton to enhance visitor experience e.g. include upgraded walkways and viewing platforms, supporting event/visitor space, education resources and visitor amenities to underpin the tourism offering;	A variety of infrastructure elements will be required to enhance visitor experience. Provide exciting view and observation opportunities whilst visiting the Thrombolites and protecting landscape, environmental and cultural values Establish connections with nature through enjoyable short walks experiences on upgraded pathways and ensure user comfort and safety and opportunity to include people with disabilities	The Thrombolites are protected under the Ramsar Convention on Wetlands of International Importance. In December 2009 the Thrombolites were listed as critically endangered under the Commonwealth Environmental Protection and Biodiversity Conservation Act 1999. Lake Clifton thrombolites are pre-historic living rocks are one of the first life forms on earth, dating back approximately 570 million years and are very fragile, so an upgraded observation walkway for visitors to enjoy these formations	•Reputational risk – the City is expected to provide infrastructure for its residents that allows a range of recreational and visitor experiences for all ages and ability levels. •Economic risk – without an iconic nature-based tourism attraction, Mandurah's sustainable tourism potential may not be realised, and its tourism-related economic growth may be limited; •Environmental risk – The Thrombolites are protected under the Ramsar Convention on Wetlands of International Importance. In December 2
Upgrade the WMC CCTV Server	Upgrade existing WMC CCTV server to a larger size.	The existing CCTV server will be removed and replaced with a server with a larger storage capacity.	Need to upgrade existing IT infrastructure. The site is regularly affected by after hours activity and it is important that the CCTV network on the site is operating at optimal performance.	Current CCTV footage is not being retained for the required timeframe and the facility is relying on server storage at other sites.
Upgrade to the Bortolo Pavilion Kitchen	Design and construct of Bortolo Kitchen to improve functionality	Design Kitchen for improved functionality Gutter the kitchen Install larger rangehood Additional hand basin Create more storage options under bench Create an additional area for fridge and freezers tiles Painting	Due to increased catering demands from the sporting club the original kitchen at the Bortolo Pavilion is over 20 years old and requires improvement. In no longer offer the functionality for the hirers needs. Bortolo Reserve is home to 3 sporting clubs and the kiosk is used by all clubs during their seasons. The kiosk can not be used how the clubs all want to use it. The rangehood is too small and impacts the compliance of the kitchen The kitchen has simply reached the end of its life and no	Design requires input from Requires approval from Council Health Department. Grease is accumulating on the walls and ceiling caused by failure of the exhaust hood capacity it does not cover the deep fryers on the benchtops.
Vehicle & Small Plant Program				
Vehicle for Senior Projects Officer - Parks	Vehicle for Senior Projects Officer - Parks	A new 1 FTE position - (Senior Projects Officer - Parks and Reserves) - has been requested September 2022 and listed in the LTFP for consideration. It is anticipated that if approved, the new position would commence July 2023. To support the position roles, objectives, functionality and attract and retain staff as part of an employment package, a vehicle is requested.		
Waste Management Centre - Upgrade Recycling Area Stage 1	Upgrade greenwaste and industrial recycling areas at the Waste Management Centre in accordance with approved concept plan. Stage 1 - road works Stage 2 concrete hardstands and bunker walls	Construct outer ring road around existing green waste and industrial recycling areas in accordance with concept plan. New road will allow for improved access and expansion of these areas and provide adequate separation between trucks and residential vehicles accessing the site - which will lead to improved safety outcomes The works will be stages over 2 years. Stage 1 - construction of ring road and kerbing Stage 2 - construction of concrete hard stands and bunker walls to contain waste stockp	The Waste Management Centre is approaching 25 years old and the existing recycling areas are in need of upgrade to cope with increase traffic and waste volumes at the facility. The existing compacted limestone hardstands for the recycling areas are inadequate and require regular maintenance due to the volume of traffic. There scrap metal and inert waste stockpiles require containment within a bunker system which will improve aesthetics of the area, and improve waste handling. The green waste a	The Waste Management Centre is licensed as a waste depot by the Department of Water and Environment Regulation and as such the proposed upgrade works as part of this project will require a Works Approval from DWER. It is proposed that the City will seek this approval from DWER in 2021/22.
Waterways Renewal	Intervention Condition 5			

Project Name	Project Description	Scope	Needs Analysis	Risks / Constraints
Wilderness Reserve	Redevelop Wilderness Reserve	Following Landscape Masterplan preparation and approval 2022/23 and subsequent detail landscape design, procure and construct park improvements. Includes play elements, paths, seating and picnic facilities, improvements to grass surface, planting. Include BMX jump zone, football goals	Wilderness Reserve in Dawesville is one of the City's most southern, (partially) developed park. It is relatively large. Previous community engagement has indicated a high level of support to improve this park. The surrounding neighbourhood has grown significantly in the last decade with many children living there. There is a distinct lack of facilities to support the park functions. The park has irrigation and lawns established and considerable natural appeal. A small improvement to the p	Not delivering on community expectations may impact on the City's reputation to provide equitable access to quality public open spaces.
WMC Road Reseal	Road Reseal at the front of the Waste Management Centre (between incoming weighbridge and front entrance).	Reseal the road section at the front of the Waste Management Centre (between incoming weighbridge and front entrance) to match other roads within the facility. The newly sealed road will also need associated line marking at the completion of road reseal works.	This section of road is well worn and was not resealed a number of years ago (when the road network around the site was resealed) due to the installation of the additional incoming weighbridge. The facility is well utilised by the Mandurah community and the worn section of road is in need of resealing.	
Yalgorup National Park	Complete construction of the Yalgorup NP northern access road. Subject to the specific outcomes of the detailed design process, implement the recommended Eco-Tourism Product Development – Stage 1 activities which is likely to include; Yalgorup Beach Experience - Tims Thicket Rd to White Hills Rd:	Construction of a new / extended road connecting Quail Rd to the new northern access point into the Park. Completion of a 6.5m wide sealed road (includes clearing, earthworks, and drainage swale). Yalgorup National Park Experience: oCompleted site works for new eco accommodation options oConstruction of new walking and cycling trails; oConstruction of beach access path(s) and associated public / recreational facilities / amenities (ie. lookouts, toilets etc).	Planning and design of northern access road and entry statements, and early-stage investigation of potential tourism opportunities on adjacent private landholdings, in alignment with Yalgorup National Park Detailed Design. Implementation for sustainable development of eco-tourism opportunities within Yalgorup National Park. Enable the growth of the local tourism product, leading to improved economic and employment outcomes and recreational opportunities	•Environmental Risk There is a significant risk to the Yalgorup National Park's future sustainability without the development of sufficient management and conservation planning and resourcing including those threats currently posed by unauthorised vehicle access. •Economic Risk The Yalgorup National Park Recreation Master Plan facilitates opportunities for the park to be opened up and made accessible for visitors allowing the untapped potential of this unique environmental resource to realise
ManPAC Roof Replacement Dawesville Channel SE Foreshore Upgrade Stage 1	Stage 2 - Intersection upgrade (Thisble and Estuary Road) and road access to Public open space (provision of car parking).	Redevelopment of foreshore to improve access, environmental outcomes and recreation amenity.	Council driven need to develop foreshore Masterplan.	Foreshore inundation due to high tides and rising sea levels, managing the public use of the area during construction. Managing stakeholders.
Smart Street Mall Upgrade	Remaining works to be completed in Smart Street Mall including shelters, timber seating and feature seating,	Supply and installation of 2 x shelters, timber seating to selection garden walling, feature seating throughout the mall and the remaining Smart Street Works.		
Administration Centre - HVAC Renewal Design	Renewal of Administration Centre HVAC system (Design)			
Missing Person Memorial Mandurah Upgrade	Upgrade of Missing Person Memorial.	Upgrade to Missing Persons Memorial Mandurah.		
Dawesville Channel SE Foreshore - Car Park Design	Design of Carpark to support SE Foreshore Upgrade	Construct Carpark to support SE Foreshore Upgrade - Design and forward works		

2022/23 Capital Carryovers to 2023/24

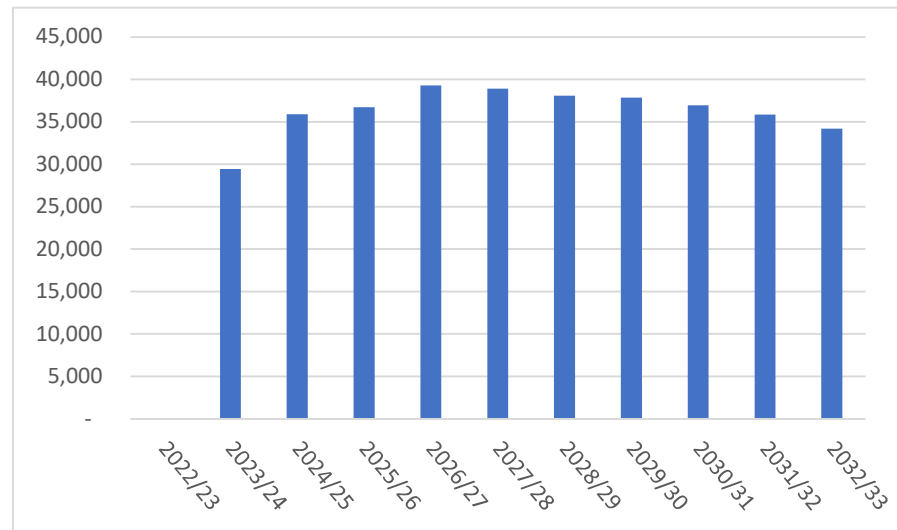
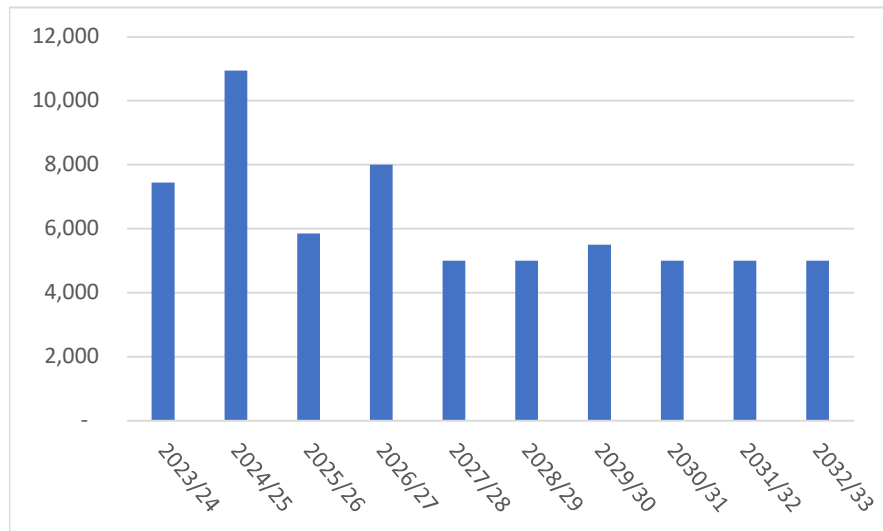
Asset type	Project Number	Description	Forecasted Actuals to 30/06/2023	Current 22/23 Budget (Including Budget Variations)	22/23 Proposed Capital Expenditure Budget	External Grants & Contributions	COM Funding (incl Proceeds, Loans & Reserves)	External Grants & Contributions	COM Funding (incl Proceeds, Loans & Reserves)	COM Funding Variance for Proposed Carryovers	2023/24 Proposed Capital Expenditure Budget	External Grants & Contributions	COM Funding (incl Proceeds, Loans & Reserves)
Buildings	750647	Dawesville Community Centre	203,529	692,899	203,529	673,052	19,847	203,529	-	-	489,370	469,523	19,847
Buildings	750655	MARC Leisure Pool Acoustics	18,435	325,835	18,435	-	325,835	-	18,435	-	307,400	-	307,400
Buildings	750657	MPAC Internal Refurb	321,007	348,800	321,007	155,716	193,084	155,716	165,291	20,000	27,793	-	27,793
Buildings	750661	Works & Services Building Refurb	83,595	186,400	83,595	-	186,400	-	83,595	-	102,805	-	102,805
Buildings	750678	ManPAC RVIF Lighting	740	267,495	740	-	267,495	-	740	-	266,755	-	266,755
Buildings	750679	Solar Plan 2021/22	4,740	50,000	4,740	-	50,000	-	4,740	-	45,260	-	45,260
Buildings	750681	MARC Roof Repairs	3,674,825	7,535,654	3,674,825	5,618,069	1,917,585	1,840,545	1,834,280	-	3,860,829	3,777,524	83,305
Buildings	750686	22-23 Enhancements to Reserve Changerooms	33,016	56,316	33,016	-	56,316	-	33,016	23,300	23,300	-	23,300
Buildings	750688	22-23 MPAC Internal Refurb	22,858	127,858	22,858	50,000	77,858	-	22,858	55,000	55,000	-	55,000
Buildings	750689	Works & Services Building Refurb	46,739	602,115	46,739	-	602,115	-	46,739	555,376	555,376	-	555,376
Buildings	750690	Install walls and roof to the Camera Deck at Rushton Main	9,850	25,350	9,850	-	25,350	-	9,850	15,500	15,500	-	15,500
Buildings	750696	MPAC - External Steelwork	10,426	95,426	10,426	-	95,426	-	10,426	85,000	85,000	-	85,000
Buildings	750702	Civic Building Roof Renewal	63,935	130,000	63,935	-	130,000	-	63,935	8,524	66,065	-	66,065
Buildings	750706	Mandurah Community Museum Roof & Gutters	145,000	179,326	145,000	-	179,326	-	145,000	14,326	34,326	-	34,326
Buildings	750708	MARC Sauna Expansion & Refurbishment	8,742	43,742	8,742	-	43,742	-	8,742	35,000	35,000	-	35,000
Buildings	750710	PBSLSC - External Steelwork Painting	314	30,314	314	-	30,314	-	314	30,000	30,000	-	30,000
Buildings	750712	Refurbishment of Billy Dower Youth Centre	12,372	57,372	12,372	-	57,372	-	12,372	45,000	45,000	-	45,000
Buildings	750726	Changing Places Eastern Foreshore Mandurah	-	140,075	-	140,075	-	-	-	-	140,075	140,075	-
Buildings	750729	MPAC Fly Tower and Auditorium Facade Cladding and Roof	1,389	100,000	1,389	-	100,000	-	1,389	98,611	98,611	-	98,611
Buildings	750730	Falcon eLibrary Air Conditioning	20,357	165,000	20,357	-	165,000	-	20,357	111,253	144,643	-	144,643
Buildings	750660	WMC Tipping Shed	12,599	155,215	12,599	-	155,215	-	12,599	-	142,616	-	142,616
Buildings	750694	Tims Thicket Waste Facility - Decommissioning	-	10,000	-	-	10,000	-	-	-	10,000	-	10,000
Buildings	750695	WMC - Upgrade Fire Fighting Infrastructure	-	150,000	-	-	150,000	-	-	-	150,000	-	150,000
Total Buildings			4,694,467	11,475,192	4,694,467	6,636,912	4,838,279	2,199,790	2,494,677	1,096,890	6,730,724	4,387,122	2,343,602
Coastal & Estuary	910109	Cambria Island Abutment Walls Repair	313,016	370,137	313,016	-	370,137	-	313,016	8,495	57,121	-	57,121
Coastal & Estuary	910075	Birchley Road Boat Ramp Jetty	5,502	80,328	5,502	-	80,328	-	5,502	74,826	74,826	-	74,826
Total Coastal & Estuary			318,518	450,465	318,518	-	450,465	-	318,518	83,321	131,947	-	131,947
Drainage	600189	DR 130 Mandurah Terrace	16,227	41,227	16,227	-	41,227	-	16,227	25,000	25,000	-	25,000
Drainage	600190	DR 30 George Street Drainage Improvement	18,073	62,872	18,073	-	62,872	-	18,073	44,799	44,799	-	44,799
Drainage	600192	DR Cervantes Drive	15,977	36,499	15,977	-	36,499	-	15,977	20,522	20,522	-	20,522
Drainage	600193	DR Colonial Court Drainage Upgrade - Stage 1	41,729	276,108	41,729	-	276,108	-	41,729	234,380	234,380	-	234,380
Drainage	600195	DR Hopetoun Bend Drainage Upgrade	17,886	68,150	17,886	-	68,150	-	17,886	50,264	50,264	-	50,264
Drainage	600196	DR Loton Road/Ashley Terrace Intersection Stage 1	116,308	158,960	116,308	-	158,960	-	116,308	42,652	42,652	-	42,652
Total Drainage			226,199	643,816	226,199	-	643,816	-	226,199	417,616	417,616	-	417,616
Other	700053	Lakelands DOS Sports Specific Infrastructure	163,081	332,398	163,081	-	332,398	-	163,081	-	169,317	-	169,317
Other	700055	Eastern Foreshore South Precinct	650,000	3,412,166	650,000	3,229,490	182,676	650,000	-	-	2,762,166	2,579,490	182,676
Other	700056	Western Foreshore Recreation Precinct	1,340,000	3,329,677	1,340,000	-	3,329,677	-	1,340,000	-	1,989,677	-	1,989,677
Total Other			2,153,081	7,074,240	2,153,081	3,229,490	3,844,751	650,000	1,503,081	-	4,921,159	2,579,490	2,341,669

2022/23 Capital Carryovers to 2023/24

Asset type	Project Number	Description	Forecasted Actuals to 30/06/2023	Current 22/23 Budget (Including Budget Variations)	22/23 Proposed Capital Expenditure Budget	External Grants & Contributions	COM Funding (incl Proceeds, Loans & Reserves)	External Grants & Contributions	COM Funding (incl Proceeds, Loans & Reserves)	COM Funding Variance for Proposed Carryovers	2023/24 Proposed Capital Expenditure Budget	External Grants & Contributions	COM Funding (incl Proceeds, Loans & Reserves)
Parks	700514	Bortolo Fire Track Water Infrastructure	106,123	125,000	106,123	-	-	-	-	-	-	-	-
Parks	700515	Mandurah Netball Feasibility Study - CSRF	42,515	78,219	42,515	15,745	62,474	15,745	26,770	11,449	35,704	-	35,704
Parks	700480	Central Irrigation Management System Renewal	-	90,000	-	-	90,000	-	-	-	90,000	-	90,000
Parks	700485	Bortolo Park Drainage Basin	26,772	50,000	26,772	-	50,000	-	26,772	-	23,228	-	23,228
Parks	700494	Pleasant Grove Foreshore	16,426	80,559	16,426	-	80,559	-	16,426	12,559	64,132	-	64,132
Parks	700498	Tickner Reserve Final Stage	4,796	75,170	4,796	-	75,170	-	4,796	-	70,374	-	70,374
Parks	700516	Yalgorup National Park	195,326	477,045	195,326	225,000	252,045	195,326	-	23,940	281,719	29,674	252,045
Parks	700518	Eastport Foreshore Upgrade	15,851	164,384	15,851	151,198	13,186	2,664	13,186	-	148,534	148,534	-
Parks	700521	Lakes Lawn Cemetery - Plinths and Irrigation Upgrade	23,262	56,791	23,262	-	56,791	-	23,262	33,528	33,528	-	33,528
Parks	700523	Kangaroo Paw Park	438,618	473,109	438,618	-	473,109	-	438,618	(65,027)	34,492	-	34,492
Parks	700529	Observation Deck, Watersun Drive	2,831	89,831	2,831	-	89,831	-	2,831	87,000	87,000	-	87,000
Parks	700530	Falcon Bay Stage 5 of 5	45,405	423,334	45,405	-	423,334	-	45,405	73,334	377,929	-	377,929
Parks	700534	Riverside Boardwalk	27,742	121,643	27,742	-	121,643	-	27,742	51,643	93,901	-	93,901
Parks	700535	St Ives Boardwalk	25,235	119,402	25,235	-	119,402	-	25,235	49,402	94,167	-	94,167
Parks	700536	Seascapes boardwalk, steps lookout node	44,136	326,639	44,136	-	326,639	-	44,136	126,639	282,503	-	282,503
Parks	700544	Central Irrigation Management System	6,317	96,317	6,317	-	96,317	-	6,317	90,000	90,000	-	90,000
Parks	700545	Suncrest Meander Playground	6,489	41,489	6,489	-	41,489	-	6,489	35,000	35,000	-	35,000
Parks	700546	Bruce Cresswell Reserve Playground	6,489	56,289	6,489	-	56,289	-	6,489	39,800	49,800	-	49,800
Parks	700547	Tickner Reserve Playground	6,489	51,489	6,489	-	51,489	-	6,489	35,000	45,000	-	45,000
Parks	700548	Karri Karri Pass Playground	6,593	51,593	6,593	-	51,593	-	6,593	45,000	45,000	-	45,000
Parks	700549	Bortolo Reserve Playground	7,099	59,489	7,099	-	59,489	-	7,099	32,390	52,390	-	52,390
Parks	700566	Bruce Cresswell Reserve Stage 1 of 2	344,730	474,750	344,730	-	474,750	-	344,730	26,020	130,020	-	130,020
Parks	700478	Meadow Springs Golf Course Fence	-	40,000	-	-	40,000	-	-	-	40,000	-	40,000
Parks	700531	2022-23 Falcon Reserve Activation Plan - Implementation	25,159	53,149	25,159	-	53,149	-	25,159	27,990	27,990	-	27,990
Parks	700533	2022-23 South Harbour Paving Upgrades	106,435	170,482	106,435	-	170,482	-	106,435	16,046	64,046	-	64,046
Total Parks			1,530,836	3,846,171	1,530,836	391,943	3,454,228	213,735	1,317,101	770,591	2,315,335	178,208	2,137,127
Plant & Machinery	770020	Tim's Thicket Weighbridge	-	150,000	-	-	150,000	-	-	-	150,000	-	150,000
Plant & Machinery	770001	Replacement LPV	387,373	473,947	387,373	-	473,947	-	387,373	46,195	86,574	-	86,574
Plant & Machinery	770002	Replacement LCV	945,828	1,096,700	945,828	-	1,096,700	-	945,828	90,565	150,872	-	150,872
Plant & Machinery	770005	New - LPV	-	40,000	-	-	40,000	-	-	-	40,000	-	40,000
Plant & Machinery	770006	Trucks and Buses	-	960,241	-	-	960,241	-	-	602,257	960,241	-	960,241
Plant & Machinery	770008	Construction Vehicles	-	564,648	-	-	564,648	-	-	172,421	564,648	-	564,648
Plant & Machinery	770009	Parks and Mowers	-	504,368	-	-	504,368	-	-	236,749	504,368	-	504,368
Plant & Machinery	770010	New Heavy Vehicle	-	872,731	-	-	872,731	-	-	872,000	872,731	-	872,731
Total Plant & Machinery			1,333,201	4,662,635	1,333,201	-	4,662,635	-	1,333,201	1,850,187	3,329,434	-	3,329,434
Roads	500016	Smart Street Mall Upgrade	452,000	660,679	452,000	-	660,679	-	452,000	-	208,679	-	208,679
Roads	501142	SL Light pole replacement	16,325	120,523	16,325	-	120,523	-	16,325	104,198	104,198	-	104,198
Roads	501116	SP Pleasant Grove POS	13,582	52,289	13,582	-	52,289	-	13,582	7,085	38,707	-	38,707
Roads	501089	RC Peel Street Stage 3	184,194	1,528,100	184,194	1,000,000	528,100	184,194	-	28,100	1,343,906	815,806	528,100
Roads	501113	SP Halls Head PSP	370,946	994,835	370,946	400,000	594,835	370,946	-	43,291	773,890	29,054	744,835
Roads	501127	Falcon Reserve Activation Plan - Stage 3	370,426	428,252	370,426	-	428,252	-	370,426	28,252	57,826	-	57,826
Roads	501130	City Centre Streetscape Upgrades	20,023	120,023	20,023	-	120,023	-	20,023	-	100,000	-	100,000
Roads	501131	Dawesville Channel SE Foreshore Upgrade	31,957	173,107	31,957	150,000	23,107	8,850	23,107	-	141,150	141,150	-
Roads	501135	Resurface of the Driveway to the Mandurah Tennis Club	15,467	31,794	15,467	-	31,794	-	15,467	16,327	16,327	-	16,327
Roads	501136	Senior Citizens Carpark	17,826	117,826	17,826	-	117,826	-	17,826	12,000	100,000	-	100,000
Roads	501148	RR Olive Road	270,103	421,615	270,103	300,000	121,615	245,000	25,103	96,512	151,512	55,000	96,512
Roads	501169	RS Stock Road, Parklands	4,659	52,859	4,659	-	52,859	-	4,659	48,200	48,200	-	48,200
Roads	501175	22-23 TM Discretionary Traffic Management	71,602	142,335	71,602	-	142,335	-	71,602	70,733	70,733	-	70,733
Roads	501181	TM Estuary Road Delineation	10,142	37,814	10,142	18,448	19,366	7,379	2,763	16,603	27,672	11,069	16,603
Roads	501182	SL Old Coast Road/McLarty Road/Leeward Road Ent	5,378	48,903	5,378	46,608	2,295	5,378	-	2,295	43,526	41,230	2,295
Roads	501183	SL Lakes Road/Murdoch Drive	18,247	103,224	18,247	59,194	44,030	18,247	-	44,030	84,977	40,947	44,030
Roads	501137	Torcello Mews Canal PAW Renewal	93,637	124,058	93,637	-	124,058	-	93,637	24,058	30,421	-	30,421
Roads	501129	Trails Project	281,631	977,976	281,631	880,655	97,321	281,631	-	22,321	696,345	599,025	97,321
Roads	501139	WMC - Upgrade Recycling Area Stage 1	-	20,000	-	-	20,000	-	-	-	20,000	-	20,000
Total Roads			2,248,143	6,156,212	2,248,143	2,854,905	3,301,306	1,121,624	1,126,519	564,006	4,058,069	1,733,282	2,324,788
GRAND TOTAL			12,504,445	34,308,731	12,504,445	13,113,250	21,195,480	4,185,149	8,319,296	4,782,611	21,904,285	8,878,101	13,026,184

Attachment 4 Borrowings

	Year 1 2023/24 \$'000	Year 2 2024/25 \$'000	Year 3 2025/26 \$'000	Year 4 2026/27 \$'000	Year 5 2027/28 \$'000	Year 6 2028/29 \$'000	Year 7 2029/30 \$'000	Year 8 2030/31 \$'000	Year 9 2031/32 \$'000	Year 10 2032/33 \$'000
Closing Balance	29,443	35,908	36,726	39,279	38,895	38,091	37,871	36,936	35,871	34,200
Repayments (Existing Loans):										
Principal	3,624.1	3,463.6	3,026.6	2,871.0	2,033.1	1,916.7	1,278.4	879.6	420.1	420.1
Interest	609.4	480.9	365.9	262.7	176.1	110.0	57.9	23.5	6.4	6.4
Total repayments	4,233.5	3,944.6	3,392.5	3,133.6	2,209.2	2,026.7	1,336.3	903.1	426.5	426.5
New loans	7,443	10,950	5,850	8,000	5,000	5,000	5,500	5,000	5,000	5,000
New loan repayments										
Principal	362.1	1,021.1	2,005.5	2,575.8	3,350.7	3,887.9	4,441.5	5,055.4	5,644.5	6,251.5
Interest	119.82	323.2	607.6	715.2	867.3	909.4	935.2	958.6	948.9	921.2
Total new repayments	481.9	1,344.3	2,613.1	3,291.0	4,218.0	4,797.4	5,376.7	6,014.0	6,593.4	7,172.7



Attachment 5 Reserves

Reserves Summary

Opening balance
Amount set aside / Transfer to Reserve
Amount used / Transfer from Reserve
Closing Balance

2017/18	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	49,506	40,745	34,862	33,890	31,411	31,583	32,083	32,533	33,033
	6,122	200	75	-	-	-	-	-	-
	(14,884)	(6,083)	(1,047)	(2,479)	173	500	450	500	500
	30,254	40,745	34,862	33,890	31,411	31,583	32,533	33,033	33,533

Detail

(a)

Building

Opening balance
Amount set aside / Transfer to Reserve
Amount used / Transfer from Reserve

2017/18	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	1,282	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313
	31	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	2,288	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313

(b)

Parking

Opening balance
Amount set aside / Transfer to Reserve
Amount used / Transfer from Reserve

	488	500	500	500	500	500	500	500	500
	12	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	465	500	500	500	500	500	500	500	500

(c)

Asset Management

Opening balance
Amount set aside / Transfer to Reserve
Amount used / Transfer from Reserve
Amount used / Transfer from Reserve

	18,120	11,761	6,831	5,956	3,557	3,730	4,230	4,679	5,179
	1,000	-	-	-	-	-	-	-	-
	4,076	(2,562)	(867)	(1,738)	173	500	500	500	500
	(11,435)	(2,368)	(8)	(661)	-	-	(50)	-	-
	2,300	11,761	6,831	5,956	3,557	3,730	4,230	4,679	5,679

(d)

Cultural Centre

Opening balance
Amount set aside / Transfer to Reserve
Amount used / Transfer from Reserve

	2	2	2	2	2	2	2	2	2
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	9	2	2	2	2	2	2	2	2

(e)

Museum

Opening balance
Amount set aside / Transfer to Reserve
Amount used / Transfer from Reserve

	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	160	-	-	-	-	-	-	-	-

(f)

Property Acquisition

Opening balance
Amount set aside / Transfer to Reserve
Amount used / Transfer from Reserve

	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	6,502	-	-	-	-	-	-	-	-

(d)

Sustainability

Opening balance
Amount set aside / Transfer to Reserve
Amount used / Transfer from Reserve

	409	319	242	170	170	170	170	170	170
	10	-	-	-	-	-	-	-	-
	(100)	(78)	(72)	-	-	-	-	-	-
	1,010	319	242	170	170	170	170	170	170

(e)

Waste Facilities Reserve Fund

Opening balance
Amount set aside / Transfer to Reserve
Amount used / Transfer from Reserve

	5,029	5,333	5,200	5,100	5,020	5,020	5,020	5,020	5,020
	304	-	-	-	-	-	-	-	-
	-	(133)	(100)	(80)	-	-	-	-	-
	1,238	5,333	5,200	5,100	5,020	5,020	5,020	5,020	5,020

(j)

Community Improvements

Opening balance
Amount set aside / Transfer to Reserve
Amount used / Transfer from Reserve

	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	228	-	-	-	-	-	-	-	-

(k)

Traffic Bridge

Opening balance
Amount set aside / Transfer to Reserve
Amount used / Transfer from Reserve

	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	319	-	-	-	-	-	-	-	-

(l)

Tims Thicket Septage

Opening balance
Amount set aside / Transfer to Reserve
Amount used / Transfer from Reserve

	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	74	-	-	-	-	-	-	-	-

(m)

Tims Thicket Inert

Opening balance
Amount set aside / Transfer to Reserve
Amount used / Transfer from Reserve

	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	102	-	-	-	-	-	-	-	-

(n)

Inert Landfill

Opening balance
Amount set aside / Transfer to Reserve
Amount used / Transfer from Reserve

	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	40	-	-	-	-	-	-	-	-

(o)

Road Network

Opening balance
Amount set aside / Transfer to Reserve

	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-

Attachment 5 Reserves

	2017/18	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Amount used / Transfer from Reserve		-	-	-	-	-	-	-	-	-
(p) Arts and Craft Centre										
Opening balance		-	-	-	-	-	-	-	-	-
Amount set aside / Transfer to Reserve										
Amount used / Transfer from Reserve	230	-	-	-	-	-	-	-	-	-
(q) Sand Pit Restoration										
Opening balance		-	-	-	-	-	-	-	-	-
Amount set aside / Transfer to Reserve										
Amount used / Transfer from Reserve	67	-	-	-	-	-	-	-	-	-
(r) Interest Free Loans										
Opening balance		146	146	146	146	146	146	146	146	146
Amount set aside / Transfer to Reserve										
Amount used / Transfer from Reserve	145	146	146	146	146	146	146	146	146	146
(f) CLAG										
Opening balance		12	12	12	12	12	12	12	12	12
Amount set aside / Transfer to Reserve										
Amount used / Transfer from Reserve	22	12	12	12	12	12	12	12	12	12
(g) Mandurah Ocean Marina										
Opening balance		180	184	184	184	184	184	184	184	184
Amount set aside / Transfer to Reserve		4								
Amount used / Transfer from Reserve	231	184	184	184	184	184	184	184	184	184
(h) Waterways										
Opening balance		758	776	776	776	776	776	776	776	776
Amount set aside / Transfer to Reserve		18								
Amount used / Transfer from Reserve		776	776	776	776	776	776	776	776	776
(i) Port Mandurah Canals Stage 2 Maintenance										
Opening balance		94	96	96	96	96	96	96	96	96
Amount set aside / Transfer to Reserve		2								
Amount used / Transfer from Reserve	80	96	96	96	96	96	96	96	96	96
(j) Mariners Cove Canals										
Opening balance		86	88	88	88	88	88	88	88	88
Amount set aside / Transfer to Reserve		2								
Amount used / Transfer from Reserve	72	88	88	88	88	88	88	88	88	88

Attachment 5 Reserves

		2017/18	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
(k)	Port Bouvard Canal Maintenance Contributions										
	Opening balance		271	277	277	277	277	277	277	277	277
	Amount set aside / Transfer to Reserve		6								
	Amount used / Transfer from Reserve										
		226	277	277	277	277	277	277	277	277	277
(l)	Cash in Lieu POS Contributions										
	Opening balance		-	-	-	-	-	-	-	-	-
	Amount set aside / Transfer to Reserve										
	Amount used / Transfer from Reserve		-								
		1,575	-	-	-	-	-	-	-	-	-
(m)	Unspent Grants & Contributions										
	Opening balance		8,774	7,491	7,491	7,491	7,491	7,491	7,491	7,491	7,491
	Amount set aside / Transfer to Reserve										
	Amount used / Transfer from Reserve		(1,283)								
		3,369	7,491	7,491	7,491	7,491	7,491	7,491	7,491	7,491	7,491
(n)	Leave Reserve										
	Opening balance		3,686	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722
	Amount set aside / Transfer to Reserve										
	Amount used / Transfer from Reserve		(964)								
		4,451	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722
(o)	Bushland Acquisition										
	Opening balance		1,525	1,761	1,961	2,036	2,036	2,036	2,036	2,036	2,036
	Amount set aside / Transfer to Reserve		236	200	75						
	Amount used / Transfer from Reserve										
		2,497	1,761	1,961	2,036	2,036	2,036	2,036	2,036	2,036	2,036
(p)	Coastal Storm Contingency										
	Opening balance		262	268	268	268	268	268	268	268	268
	Amount set aside / Transfer to Reserve		6								
	Amount used / Transfer from Reserve										
		250	268	268	268	268	268	268	268	268	268
(q)	Digital Futures										
	Opening balance		58	59	59	59	59	59	59	59	59
	Amount set aside / Transfer to Reserve		1								
	Amount used / Transfer from Reserve										
		116	59	59	59	59	59	59	59	59	59
(r)	Decked Carparking										
	Opening balance		1,022	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046
	Amount set aside / Transfer to Reserve		24								
	Amount used / Transfer from Reserve										
		975	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046
(s)	Specified Area Rates - Waterside Canals										
	Opening balance		112	108	108	108	108	108	108	108	108
	Amount set aside / Transfer to Reserve		2								
	Amount used / Transfer from Reserve		(6)								
		104	108	108	108	108	108	108	108	108	108
(t)	Specified Area Rates - Port Mandurah Canals										
	Opening balance		278	350	350	350	350	350	350	350	350
	Amount set aside / Transfer to Reserve		72								
	Amount used / Transfer from Reserve										
		448	350	350	350	350	350	350	350	350	350
(u)	Specified Area Rates - Mandurah Quay Canals										
	Opening balance		234	266	266	266	266	266	266	266	266
	Amount set aside / Transfer to Reserve		32								
	Amount used / Transfer from Reserve										
		178	266	266	266	266	266	266	266	266	266
(v)	Specified Area Rates - Mandurah Ocean Marina										
	Opening balance		721	887	887	887	887	887	887	887	887
	Amount set aside / Transfer to Reserve		166								
	Amount used / Transfer from Reserve										
		69	887	887	887	887	887	887	887	887	887
(w)	Specified Area Rate - Port Bouvard Canals										
	Opening balance		141	145	145	145	145	145	145	145	145
	Amount set aside / Transfer to Reserve		4								
	Amount used / Transfer from Reserve										
		74	145	145	145	145	145	145	145	145	145
(x)	Specified Area Rate - Mariners Cove										
	Opening balance		5	6	6	6	6	6	6	6	6
	Amount set aside / Transfer to Reserve		1								
	Amount used / Transfer from Reserve										
		15	6	6	6	6	6	6	6	6	6
(y)	Specified Area Rate - Eastport										
	Opening balance		44	46	46	46	46	46	46	46	46
	Amount set aside / Transfer to Reserve		2								
	Amount used / Transfer from Reserve										
		12	46	46	46	46	46	46	46	46	46

Attachment 5 Reserves

		2017/18	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
(z)	Sportsclubs Maintenance Levy										
	Opening balance		257	275	275	275	275	275	275	275	275
	Amount set aside / Transfer to Reserve		18								
	Amount used / Transfer from Reserve										
		93	275	275	275	275	275	275	275	275	275
(aa)	City Centre Land Acquisition Reserve										
	Opening balance		924	946	946	946	946	946	946	946	946
	Amount set aside / Transfer to Reserve		22								
	Amount used / Transfer from Reserve		-								
		-	946	946	946	946	946	946	946	946	946
(ab)	Lakelands Community Infrastructure Reserve										
	Opening balance		1,117	1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,143
	Amount set aside / Transfer to Reserve		26								
	Amount used / Transfer from Reserve										
		-	1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,143
(ac)	Plant Reserve										
	Opening balance		859	872	872	872	872	872	872	872	872
	Amount set aside / Transfer to Reserve		13								
	Amount used / Transfer from Reserve										
		-	872	872	872	872	872	872	872	872	872
(ad)	Workers Compensation										
	Opening balance		549	562	562	562	562	562	562	562	562
	Amount set aside / Transfer to Reserve		13								
	Amount used / Transfer from Reserve										
		-	562	562	562	562	562	562	562	562	562
(ae)	Restricted Cash Reserve										
	Opening balance		2,061	984	42	42	42	42	42	42	42
	Amount set aside / Transfer to Reserve		19								
	Amount used / Transfer from Reserve		(1,096)	(942)							
			984	42	42	42	42	42	42	42	42

Attachment 6 Assumptions

Inputs		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
CPI increases		6.70%	3.60%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Secondary Level											
Assumptions in the plan											
Salaries & Wages	EA Increases	6.00%	2.25%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Employee Costs	CPI	6.70%	3.60%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Materials and Contracts	CPI	6.70%	3.60%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Insurance	LG Cost Index - Insurance	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
Utilities	LG Cost Index - Utilities	7.50%	7.50%	7.50%	7.50%	1.40%	1.40%	1.40%	1.40%	1.40%	1.40%
Operating Grants, Subsidies & Contributions	CPI	6.70%	3.60%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Fees & Charges	CPI	6.70%	3.60%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Rates		4.95%	4.28%	3.68%	3.18%	3.18%	3.18%	3.18%	3.18%	3.18%	3.18%

Attachment 7 Ratios

Ratios	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Current Ratio (>1)	1.27	1.34	1.36	1.33	1.36	1.37	1.40	1.43	1.49	1.52
Debt service cover ratio (Basic >2, Advanced >5)	2.66	3.73	2.98	3.10	3.30	3.41	3.80	3.93	4.18	4.20
Own source revenue (Basic >0.4, Intermediate >0.6, Advanced >0.9)	0.83	0.86	0.85	0.87	0.88	0.89	0.90	0.91	0.93	0.94
Operating Surplus ratio (Basic >0.01, Advanced >0.15)	-0.16	-0.11	-0.12	-0.10	-0.09	-0.07	-0.05	-0.04	-0.03	-0.01
Asset Consumption Ratio (Basic >0.5, Improving between 0.6 and 0.75)	0.71	0.70	0.68	0.66	0.65	0.63	0.62	0.61	0.59	0.58
Asset Sustainability Ratio (Basic >0.9, Improving between 0.9 and 1.1)	0.68	1.41	0.77	1.00	0.75	0.77	0.93	0.88	0.91	0.97
Asset renewal ratio (Basic between .75 and .95, improving between .95 and 1.05)	0.95	0.97	0.92	0.96	0.97	0.97	1.01	1.05	1.16	1.20

12	SUBJECT:	Budget Adoption 2023/2024
	DIRECTOR:	Business Services
	MEETING:	Council Meeting
	MEETING DATE:	25 July 2023

Summary

The 2023/2024 Annual Budget has been prepared after taking into consideration the City's Long Term Financial Plan advertised in June 2023. The Annual Budget for 2023/2024 contains a deficit of \$490,468. There will be a target set by Council for City officers to find savings during the financial year, to achieve a nil deficit by 30 June 2024.

It is recommended that Council approve the 2023/2024 Annual Budget as detailed in Attachment 12.1.

Disclosure of Interest

N/A

Previous Relevant Documentation

• G.6/6/22	28 June 2022	Budget Adoption 2022/2023:
• SP.2/6/23	26 June 2023	Adoption of rate in the dollar for advertising
• SP.3/6/23	26 June 2023	Adoption of Long Term Financial Plan for advertising

Background

The City's revised Long Term Financial Plan (LTFP) was advertised in June 2023 with the first year forming the basis of the 2023/2024 Annual Budget. City officers reviewed all capital and operating items from the LTFP and adjusted where necessary to reflect the current environment.

Comment

The City is estimated to generate \$92.67 million in rates revenue equating to 69.07% of total operating revenue. Other operating revenues come from grants (5.38%), fees and charges (23.05%), interest (2.45%) and other income such as reimbursements (0.05%). Operating revenue is estimated to total \$134.17 million for the 2023/2024 year.

Operating expenditure totals \$153.88 million for the year comprising of employee costs (35.82%), materials and contracts (37.92%), utilities (3.01%), interest expense (0.73%), insurance (1.02%) and depreciation (21.50%). After removing non-cash items such as depreciation and disposal of assets, the City has \$14.15 million allocated to capital and financing activities.

The Council is proposing to deliver its services and programs in line with the City of Mandurah Strategic Community Plan 2020-2040. The 2023/2024 Annual Budget includes the total level of investment in each of the key aspiration areas:

Aspiration Areas	Investment	Details
Social	\$57,760,606	Includes parks and reserves maintenance, citizenship ceremonies, community capacity building workshops, community development plans, homelessness strategy, community led initiatives, social Infrastructure plan, NAIDOC Week, Indigenous engagement, mental health initiatives,

		community assistance grants, seniors programs, seniors dining room operations, youth development and leadership programs, buildings and facilities maintenance, Mandurah, Falcon and Lakelands libraries and programs, planning compliance, facilities cleaning costs, SES expenses, ranger services, pound management, swimming pools, building, construction and planning compliance, verge treatments
Health	\$15,833,082	Includes Surf Life Saving beach support and lifeguard service, Mandurah Aquatic and Recreation Centre programs and facility, managing access and usage of the City's hired facilities, support services to local sport clubs, mosquito control, health sampling, public health plan implementation, footpath and kerb maintenance, public access way maintenance, noise management, contaminated sites, health, dust and food inspections; water monitoring
Economic	\$8,237,933	Includes contribution to Visit Mandurah, City Centre Activation Project, entrepreneurship programs, economic development projects, destination planning, City Centre planning and development, the City of Mandurah's annual events program including the Mandurah Christmas Lights Trail, New Year's Eve Celebrations and Crab Fest, event attraction and support, City Centre activation programs, marketing and promotional campaigns and education projects, Mandurah Ocean Marina Chalet facilities
Environment	\$35,106,475	Includes bush fire mitigation, emergency management, landscaping services, bushland mitigation, bore monitoring and maintenance, road tree planting and maintenance, tree pruning, drainage maintenance, implementation of the urban canopy strategy, environmental education programs and research partnerships, Peron Naturalist, water quality testing, marina and waterways maintenance and coastal erosion, waste services including residential rubbish removal, waste transfer station operations, waste water management
Organisational Excellence	\$14,154,267	Includes building and planning assessments, management of City land including leasing and property management, administering local laws, governance and business support, surveying services, financial management services, business systems services, corporate communications, contract management, information and communication technology, human resources services
	\$22,792,625	Includes maintenance of roads, bridge, canals, car parks. Includes traffic management services, engineering services, technical services, and asset management

The 2023/2024 Annual Budget includes \$46.80 million in capital expenditure. This includes \$21.75 million in carry over projects from the 2022/2023 financial year funded from grants (\$8.87 million), loans (\$3.77 million), reserves (\$3.61 million) and municipal funds of \$4.85 million.

The remaining capital expenditure of \$25.05 million is funded from loans (\$5.5 million), reserves (\$3.17million), proceeds on sale of assets (\$887,083), external grant funding (\$6.3 million) and municipal funds (\$8.44 million).

City officers have estimated a brought forward surplus of \$600,000 from the 2022/2023 financial year. It is expected that if all revenue and expenditure is realised and other movements are made during the 2023/2024 financial year, at 30 June 2024, there will be a closing deficit of \$490,468.

The budget includes the following major capital projects:

Dawesville Community Centre	\$2,000,000
Peel Street Stage 4	\$1,650,000
Coodanup Foreshore	\$1,405,000
Falcon Coastal Shared Path – Stage 1	\$1,100,000
Dawesville Channel SE Foreshore Upgrade Stage 1	\$750,000
Trucks and Busses replacement	\$774,500
Wilderness Reserve	\$500,000
Smart Street Mall Upgrade	\$431,321
Merlin Street Activation Plan	\$370,000
Blythewood Reserve	\$300,000
ManPAC Minor Renewal and Upgrade	\$300,000
Yalgorup National Park	\$100,000

Proposed rates

Council resolved at the Special Council Meeting held on 26 June 2023 that for advertising purposes, the rate in the dollar be increased by 4.95% for all rate categories. The Annual Budget has been prepared on this basis.

The following rates in the dollar and minimum payments for the 2023/2024 year were advertised:

Rate Category	Rate in the dollar	Minimum Rate
Residential Improved	\$0.08624	\$1,236
Residential Vacant	\$0.16535	\$1,023
Business Improved	\$0.09410	\$1,236
Business Vacant	\$0.17965	\$1,236
Urban Development	\$0.15374	\$1,236

City officers have since reviewed and in accordance with s6.33(3) of the Local Government Act 1995 a local government cannot, without approval from the Minister impose a differential rate which is more than twice the lowest differential rate. The Business Vacant category is affected and as a result, it is proposed that the rate in the dollar for Business Vacant be reduced to \$0.17248

The Statement of Objects and Reasons for Differential Rating for 2023/2024 was advertised for viewing at the same time as the request for submissions were called for the proposed 2023/2024 differential rates. The submissions received in relation to the proposed rate in the dollars and the minimum rates for 2023/2024 are outlined in Attachment 12.4. Due to the release of the agenda being before the due date of submissions, the City has received nine submissions. Any submissions received after the release of the agenda will be issued as a supplementary attachment.

The City also levies Specified Area Rates for certain areas. City officers have reviewed each category and, at the Council meeting of 26 June 2023, Council resolved to adopt the following Specified Area Rates for advertising purposes:

Specified Area Rate	Rate in the dollar
Waterside Canals	\$0.00000
Mandurah Ocean Marina	\$0.01170
Mandurah Quay	\$0.00425
Mariners Cove	\$0.00100
Port Bouvard Eastport Canals	\$0.00130

Port Bouvard Northport Canals	\$0.00220
Port Mandurah Canals	\$0.00348

Rates Concession

Council has previously granted a concession to the landowner of 91 Allnutt Street, Mandurah, the Peel Health Hub, since they have been operating as the Peel Health Hub. All the tenants within the property are charitable institutions except one tenant that is a State Government department, which makes the property ineligible for a rate exemption. It is recommended that Council approve the rates concession for the charitable institutions only and the State Government department will be responsible for payment of rates. The rates concession is 83% and equates to \$47,359.71.

Swimming Pool Inspection Fee

The swimming pool inspection fee will increase to \$40 in the 2023/2024 financial year. A swimming pool is inspected once every four years. Changes to inspection fees reflect increased transport, labour and administration costs relating to inspections, appointment setting and reporting. The City has not adjusted fees in some years and the adjustments brings the fee in line with other local governments.

Emergency Services Levy (ESL)

The City acts as an agent for Department of Fire and Emergency Services (DFES), collecting the amount raised and paying this to DFES. The ESL uses the same Gross Rental Value (GRV) as used in the calculation for rates and is multiplied by a rate in the dollar set by DFES each year. The ESL is charged to all property owners in Western Australia.

The City has received notification on the Emergency Services Levy increase for 2023/2024. As most of the Metropolitan local governments have had a revaluation, the rates in the dollar have decreased. As a result it is difficult to determine the overall increase. However, the minimum amounts for ESL have increase by 5.3%.

Waste

The City operates its waste management services in an Alliance with its commercial partner, Cleanaway Pty Ltd. The contractual arrangement has enabled the City to participate in the financial performance of the contract and to work with its Alliance partner to develop and refine services.

Over the years, the City has been able to demonstrate that it has obtained value for money from this arrangement. In 2021/22 the waste charge was increased by 12% to \$306 with the proposed introduction of the Waste to Energy plant in March 2022. The Waste to Energy Plant was then delayed further and it was expected to be operational by February 2023. Council adopted the waste management charge of \$337 (an increase of 10.1%). The Waste to Energy plant has now been further delayed with an expected date of December 2024. As a result, Council is requested to adopt a refuse charge of \$337 being no change from the previous year.

Noting a general assumption of a 1.8% growth in services to reflect growth in bin services, a summary of the Waste Alliance budget together with other non-Alliance costs and revenues for 2023/24 is as follows:

Waste Alliance	2022/23	2023/24		
		Budget (\$'000)	Variance	
	Budget (\$'000)		\$'000	%
Refuse collection	3,680.3	4,065.3	385.00	10.46%
Recycling collection	2,265.9	2,449.6	183.70	8.11%
Tims Thicket	494.6	526.2	31.60	6.39%
Waste Management Centre	3,668.7	4,618.9	950.20	25.90%
Kerbside - greenwaste	534.1	597.8	63.70	11.93%
Kerbside - hardwaste	477.1	613.2	136.10	28.53%
Illegal dumping/dead animals	84.9	90.8	5.90	6.95%

Customer Services Unit	186.0	194.7	8.70	4.68%
Total	11,392.5	13,156.5	1,764.00	15.48%
Non Alliance Costs				
Landfill disposal costs	3,785.0	1,900.0	-1,885.00	-49.80%
All other costs	2,435.1	2,119.5	-315.60	-12.96%
Total non-Alliance	6,220.1	4,019.5	-2,200.60	-35.38%
Total Waste Management	17,612.6	17,176.0	-436.60	-2.48%
Less other revenue	2,196.9	2,281.07	84.17	3.83%
Less transfer (to)from reserve	32.0	(683.1)	-715.10	-2234.69%
Net Waste Management Costs	15,383.7	15,578.07	194.37	1.26%
Fee per household	\$ 337	\$ 337	0.00	0.00%

The reason for the increases in the 2023/24 budget are explained as follows:

- Refuse collection
 - o 1.8% growth in collections with Repairs and Maintenance increasing by 82% from the 2022/23 year due to Waste Alliance trucks needing a midlife overhaul. Cleanaway wages increase of 4% and the increase in statutory superannuation to 11% (increase of 0.5%). The annual increase in the Cleanaway Management fees is based on the Consumer Price Index (CPI), All Groups, Perth, which has resulted in the increase being 5.76% in 2023/24.
- Tims Thicket
 - o Cleanaway management fee increase by 5.76%, Cleanaway wages increase of 4% and the increase in statutory superannuation to 11%.
- Waste Management Centre
 - o 1.8% growth in collections with Transportation costs increasing by 44.15% from the 2022/23 year. Cleanaway wages increase of 4% and the increase in statutory superannuation to 11% (increase of 0.5%). Cleanaway Management fees increase by 5.76%
- Greenwaste
 - o Cleanaway management fee increase by 5.76% as a result of CPI. It is expected that there will be an increase in contractor fees by 4% due to price and volumes as a result of new developments and population growth.
- Hardwaste
 - o Cleanaway management fee increase by 5.76% as a result of CPI. It is expected that there will be an increase in contractor fees by 4% due to price and volumes as a result of new developments and population growth.
- Illegal dumping
 - o Cleanaway management fee increase by 5.76% as a result of CPI.
- Landfill Disposal Costs
 - o Decrease over the 2022/23 year due to the delay in the Waste to Energy plant becoming operational.

It is recommended that Council approve the Waste Alliance Budget as detailed in Confidential Attachment 12.6.

Materiality for Annual Statements

It is recommended that Council approve a materiality amount for the Annual Financial Statement preparation and presentation to the Office of the Auditor General (OAG). It is recommended that the materiality amount is set at 10% of the operating revenue. The proposed amount has been discussed with the OAG contracted external auditors and will be periodically reviewed. Any future recommended adjustments will be presented to Council to ensure the amount remains appropriate and relevant based

on changing circumstances, accounting standards, and regulatory requirements. The materiality amount is a guideline for assessing the significance of errors, omissions, or misstatements in the financial statements. Any item or aggregate of items exceeding the materiality amount shall be considered material and require appropriate disclosure, correction, or adjustment in accordance with the Australian Accounting Standards.

Mandurah Quay Seawall Reserve

The approved development for Mandurah Quay marina includes a condition that the developer enter into a seabed lease with the City of Mandurah and pays an annual contribution for the future maintenance and asset replacement of the seawall. These funds sit outside the Specified Area Rate that is charged to landowners and will be paid to the City as a contribution. The funds received by the City for the seabed lease and the seawall contribution will be transferred into the Mandurah Quay Seawall Reserve for the purpose of the future maintenance and asset replacement of the Mandurah Quay seawall.

Consultation

A list of submissions is detailed in Attachment 12.4.

Statutory Environment

The Annual Budget has been prepared in accordance with the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards.

Section 6.2 of the *Local Government Act 1995* requires Council to prepare an annual budget.

Section 67 of the *Waste Avoidance & Resource Recovery Act 2007* - Local government may impose a receptacle charge

Policy Implications

N/A

Financial Implications

The proposed financial implications for all services, programs and projects are identified in the 2023/2024 Annual Budget. It is estimated that there will be a closing deficit of \$490,468 at 30 June 2024.

Risk Analysis

The City is required to adopt a budget before 31 August 2023. Minister approval is required beyond that date.

Strategic Implications

The following strategy from the City of Mandurah Strategic Community Plan 2020 – 2040 is relevant to this report:

Organisational Excellence:

- Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices.

Conclusion

City officers have prepared the 2023/2024 Annual Budget for adoption in accordance with the *Local Government Act 1995* and relevant regulations. It contains a small deficit for the 2023/2024 financial year.

It is recommended that Council approve the 2023/2024 Waste Alliance Budget, Statement of Objects and Reasons for Differential Rating, Statutory Annual Budget and Fees and Charges.

NOTE:

• Refer

Attachment 12.1	2023/2024 Statutory Annual Budget
Attachment 12.2	Statement of Objects and Reasons for Differential Rating for 2023/2024
Attachment 12.3	Fees and Charges Schedule
Attachment 12.4	List of Submissions for advertising Rate in the dollar
Attachment 12.5	Rate Modelling Impacts
Confidential Attachment 12.6	Waste Alliance Budget

RECOMMENDATION

That Council:

- Notes that it has considered the submissions received during the advertising period.
- That pursuant to the provisions of the *Waste Avoidance and Resource Recovery Act 2007* Part 6, Division 3, section 67:
 - A charge of \$337 be levied in respect of the removal of contents of one 240L refuse and one 240L recycle bins from rateable and non-rateable properties.
- Approves the Waste Alliance budget for 2023/24 outlined in Confidential Attachment 2.6
- Approves the 2023/2024 Annual Budget as detailed in Attachment 2.1.
- Approves the Statement of Objects and Reasons for the 2023/2024 financial year as detailed in Attachment 2.2 and endorses that the differential rates are based on zoning of the land and the purpose for which the land is held or used.
- Adopts the following rates in the dollar and minimum payments for the 2023/2024 financial year:

Rate Category	Rate in the dollar	Minimum Rate
Residential Improved	\$0.08624	\$1,236
Residential Vacant	\$0.16535	\$1,023
Business Improved	\$0.09410	\$1,236
Business Vacant	\$0.17248	\$1,236
Urban Development	\$0.15374	\$1,236

- Adopts the following rate in the dollar for Specified Area rates and the Specified Area Rate Information as detailed in Attachment 2.2:

Specified Area Rate	Rate in the dollar
Waterside Canals	\$0.00000
Mandurah Ocean Marina	\$0.01170
Mandurah Quay	\$0.00425
Mariners Cove	\$0.00100
Port Bouvard Eastport Canals	\$0.00130
Port Bouvard Northport Canals	\$0.00220
Port Mandurah Canals	\$0.00348

8. Approves the due dates for payment of the instalment options are:
 - 8.1 One payment in full – 15 September 2023
 - 8.2 Two instalment option – First instalment 15 September 2023. Second instalment 28 February 2024.
 - 8.3 Four instalment option – First instalment 15 September 2023. Second instalment 15 November 2023. Third instalment 17 January 2024. Fourth instalment 19 March 2024.
- 9.1 Approves the administration charge of:
 - 9.1.1 \$3 for the two instalment plan; and
 - 9.1.2 \$9 for the four instalment plan;on all accounts where the owner elects to pay rates and charges by instalments, other than rates and charges attributable to a property owned by an entitled pensioner/senior under the *Rates and Charges (Rebates and Deferments) Act 1992*.
- 9.2 Approves the administration charge of \$21.25 per arrangement in the case where ratepayers request an alternative arrangement.
10. Approves the interest rate of 5.5% on all accounts where the owner elects to pay rates and charges by instalments in accordance with section 6.45(4)(e) of the *Local Government Act 1995*, other than rates and charges where the property is owned by an entitled pensioner/senior under the *Rates and Charges (Rebates and Deferments) Act 1992*.
11. Approves that from 15 September 2023, interest will be charged at an interest rate of 7% and costs of proceedings to recover such charges on all rates and charges that remain unpaid after becoming due and payable, in accordance with section 6.51(1) of the *Local Government Act 1995*.
12. Approves the swimming pool inspections fee, conducted every four years, be levied at \$40 annually.
13. Approve that Elected Members receive the maximum amount of fees and allowances in accordance with the Salary and Allowance Tribunal Determination:
 - 13.1 Set the annual attendance fee at \$32,960 to be paid to Councillors;
 - 13.2 Set the annual attendance fee at \$49,435 to be paid to the Mayor;
 - 13.3 Set the annual Mayoral Allowance at \$93,380;
 - 13.4 Set the annual Deputy Mayoral Allowance at \$23,345; and
 - 13.5 Set an annual Information and Communications Technology Allowance at \$3,500.
14. Approves the Fees and Charges Schedule set out in Attachment 2.3.
15. Grants a partial rates concession (83%) to the landowner of 91 Allnutt Street, Mandurah.
16. Approves the Material Variance for the 2023/2024 financial year in accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996* to be used in the monthly statements of financial activity to be the greater of:
 - a) 10%; or
 - b) \$100,000.Note: The material variance for reporting is applicable to each revenue and expenditure item within the Nature and Type classification and capital revenue and expenditure.
17. Approves the materiality amount is set at 10% of the operating revenue for the purposes of the annual financial statements.

- 18. Creates a new reserve named Mandurah Quay Seawall Reserve for the purpose of the future maintenance and asset replacement of the Mandurah Quay seawall.**

****ABSOLUTE MAJORITY REQUIRED****

CITY OF MANDURAH
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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CITY'S VISION

We are built in nature - a meeting place surrounded by unique waterways, where the wellbeing of our people and our environment are nurtured; where business in the community can thrive and entrepreneurship is celebrated. We will be the place where a thriving regional city and the heart of a village meet. This is our Mandjoogoordap.

CITY OF MANDURAH
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue				
		\$	\$	\$
Rates	2(a)	92,674,403	87,502,118	87,148,305
Grants, subsidies and contributions	11	7,221,456	3,210,928	4,912,360
Fees and charges	15	30,922,352	31,950,954	29,770,724
Interest revenue	12(a)	3,740,558	3,500,449	1,480,000
Other revenue	12(b)	66,631	311,180	796,103
		134,625,400	126,475,629	124,107,492
Expenses				
Employee costs		(55,125,043)	(52,197,042)	(50,238,311)
Materials and contracts		(58,354,242)	(45,416,543)	(55,137,938)
Utility charges		(4,627,517)	(4,041,346)	(4,561,221)
Depreciation	6	(33,084,683)	(34,648,383)	(30,575,421)
Finance costs	12(d)	(1,125,625)	(861,679)	(1,222,929)
Insurance		(1,566,711)	(1,777,661)	(1,257,846)
Other expenditure		0	(45,140)	0
		(153,883,821)	(138,987,794)	(142,993,666)
		(19,258,421)	(12,512,165)	(18,886,174)
Capital grants, subsidies and contributions	11	15,177,820	6,778,294	5,262,383
Profit on asset disposals	5	0	209,143	0
Loss on asset disposals		0	(4,636,167)	0
		15,177,820	2,351,270	5,262,383
Net result for the period		(4,080,601)	(10,160,895)	(13,623,791)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Share of comprehensive income of associates accounted for using the equity method		0	26,400,654	0
Total other comprehensive income for the period		0	26,400,654	0
Total comprehensive income for the period		(4,080,601)	16,239,759	(13,623,791)

This statement is to be read in conjunction with the accompanying notes.

CITY OF MANDURAH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Rates		92,674,403	89,100,457	87,648,305
Grants, subsidies and contributions		7,221,456	3,391,125	4,912,360
Fees and charges		30,922,352	31,950,954	30,270,724
Interest revenue		3,740,558	3,500,449	1,480,000
Goods and services tax received		0	(37,107)	50,000
Other revenue		66,631	311,180	796,103
		134,625,400	128,217,058	125,157,492

Payments

Employee costs		(55,125,043)	(52,029,301)	(50,238,311)
Materials and contracts		(58,354,242)	(48,661,798)	(54,587,938)
Utility charges		(4,627,517)	(4,041,346)	(4,561,221)
Finance costs		(1,125,625)	15,816	(1,222,929)
Insurance		(1,566,711)	(1,777,661)	(1,257,846)
Other expenditure		0	(45,140)	
		(120,799,138)	(106,539,430)	(111,868,245)

Net cash provided by (used in) operating activities	4	13,826,262	21,677,628	13,289,247

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(7,752,373)	(5,739,032)	(6,446,948)
Payments for construction of infrastructure	5(b)	(39,049,348)	(14,155,734)	(17,438,871)
Capital grants, subsidies and contributions		14,577,820	9,600,762	4,462,383
Proceeds from sale of property, plant and equipment	5(a)	1,887,083	741,142	2,853,359
Proceeds from sale of infrastructure	5(b)	642,012	0	0
Proceeds on other loans and receivables		0	50,271	50,271
Net cash provided by (used in) investing activities		(29,694,806)	(9,502,591)	(16,519,806)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(4,316,708)	(4,368,442)	(4,365,891)
Payments for principal portion of lease liabilities	8	(512,978)	(515,538)	(588,199)
Repayment of interest earning liabilities				(551,075)
Proceeds from new interest earning liabilities		0	24,054,319	1,109,469
Proceeds from new borrowings	7(a)	7,442,854	3,866,732	4,159,000
Net cash provided by (used in) financing activities		2,613,168	23,037,071	(236,696)

Net increase (decrease) in cash held

		(13,255,376)	35,212,108	(3,467,255)

Cash at beginning of year		82,618,937	47,406,829	49,199,297

Cash and cash equivalents at the end of the year	4	69,363,561	82,618,937	45,732,042

This statement is to be read in conjunction with the accompanying notes.

CITY OF MANDURAH
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

OPERATING ACTIVITIES

Revenue from operating activities

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Rates	2(a)	\$ 92,674,403	\$ 87,502,118	\$ 87,148,305
Grants, subsidies and contributions	11	7,221,456	3,210,928	4,912,360
Fees and charges	15	30,922,352	31,950,954	29,770,724
Interest revenue	12(a)	3,740,558	3,500,449	1,480,000
Other revenue	12(b)	66,631	311,180	796,103
Profit on asset disposals	5	0	209,143	0
		134,625,400	126,684,772	124,107,492

Expenditure from operating activities

Employee costs		(55,125,043)	(52,197,042)	(50,238,311)
Materials and contracts		(58,854,242)	(45,416,543)	(55,137,938)
Utility charges		(4,627,517)	(4,041,346)	(4,561,221)
Depreciation	6	(33,084,683)	(34,648,383)	(30,575,421)
Finance costs	12(d)	(1,125,625)	(861,679)	(1,222,929)
Insurance		(1,566,711)	(1,777,661)	(1,257,846)
Other expenditure		0	(45,140)	0
Loss on asset disposals	5	0	(4,636,167)	0
Additional reduction of expenditure		500,000	0	0
		(153,883,821)	(143,623,961)	(142,993,666)

Non-cash amounts excluded from operating activities

	3(b)	33,869,873	36,916,510	30,575,421

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions	11	15,177,820	6,778,294	5,262,383
Proceeds from disposal of assets	5	2,529,095	741,142	2,853,359
Proceeds on other loans and receivables [describe]		0	50,271	50,271
		17,706,915	7,569,707	8,166,013

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(7,752,373)	(5,739,032)	(6,446,948)
Payments for construction of infrastructure	5(b)	(39,049,348)	(14,155,734)	(17,438,871)
		(46,801,721)	(19,894,766)	(23,885,819)

Non-cash amounts excluded from investing activities

	3(c)	500,000	(1,144,707)	(800,000)

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	7,442,854	3,866,732	4,159,000
Proceeds from new interest earning liabilities		645,000	1,109,469	1,109,469
Proceeds from Unspent Loans		1,427,938	0	0
Transfers from reserve accounts	9(a)	14,884,557	9,791,873	6,632,888
		24,400,349	14,768,074	11,901,357

Outflows from financing activities

Repayment of borrowings	7(a)	(4,316,708)	(4,368,442)	(4,365,891)
Principal elements of interest earning liabilities		(551,074)	(551,074)	(551,074)
Increase in Unspent loans		0	(1,427,938)	0
Payments for principal portion of lease liabilities	8	(512,978)	(515,538)	(588,199)
Transfers to reserve accounts	9(a)	(6,126,703)	(17,677,287)	(2,725,844)
		(11,507,463)	(24,540,279)	(8,231,008)

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus or deficit at the start of the financial year

	3	600,000	3,864,650	600,000
Amount attributable to operating activities		14,611,452	19,977,321	11,689,247
Amount attributable to investing activities		(28,594,806)	(13,469,766)	(16,519,806)
Amount attributable to financing activities		12,892,886	(9,772,205)	3,670,349

Surplus or deficit at the end of the financial year

	3	(490,468)	600,000	(560,210)

CITY OF MANDURAH
FOR THE YEAR ENDED 30 JUNE 2024
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1(a) BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the City to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

All funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Rounding off figures

All figures shown in this statement are rounded to the nearest dollar.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note AASB 119 *Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
Residential Improved		0.086240	37,130	718,320,613	62,114,042	657,596	0	62,771,638	55,937,697	55,800,845
Residential Vacant		0.165350	1,914	24,416,085	4,037,200			4,037,200	3,815,135	3,862,837
Business Improved		0.094100	1,077	165,149,395	15,540,558			15,540,558	14,648,206	14,517,138
Business Vacant		0.172480	109	3,183,220	549,042			549,042	535,281	576,395
Urban Development		0.153740	10	1,644,200	252,779			252,779	253,423	140,801
Total general rates			40,240	912,713,513	82,493,621	657,596	0	83,151,217	75,189,742	74,898,016
(ii) Minimum payment										
	Minimum	\$								
Residential Improved		1,236	5,670	75,652,576	7,008,120			7,008,120	9,678,448	9,758,552
Residential Vacant		1,023	1,616	7,406,472	1,653,168			1,653,168	1,668,225	1,668,225
Business Improved		1,236	374	2,947,598	462,264			462,264	439,394	439,394
Business Vacant		1,236	11	47,290	13,596			13,596	21,204	21,204
Urban Development		1,236	0		0			0		
Total minimum payments			7,671	86,053,936	9,137,148	0	0	9,137,148	11,807,271	11,887,375
Total general rates and minimum payments			47,911	998,767,449	91,630,769	657,596	0	92,288,365	86,997,013	86,785,391
(iii) Specified area rates										
Port Mandurah Canal Frontage		0.003480	885	23,229,595	80,840			80,840	79,551	79,468
Waterside		0.000000	317	7,561,460	0			0	0	
Port Bouvard Eastport Canals		0.001300	428	10,683,320	13,888			13,888	13,210	13,190
Mandurah Ocean Marina		0.011700	889	25,824,391	302,146			302,146	304,820	304,520
Mandurah Quay		0.004250	406	7,967,130	33,861			33,861	15,983	15,933
Port Bouvard Northport		0.002200	320	7,189,810	15,818			15,818	22,954	22,904
Mariners Cove		0.001000	445	11,466,780	11,467			11,467	0	
Total specified area rates			3,690	93,922,486	458,020	0	0	458,020	436,518	436,015
					92,088,789	657,596	0	92,746,385	87,433,531	87,221,406
Waivers or Concessions (Refer note 2(g))								(71,982)	68,587	(73,101)
Total rates					92,088,789	657,596	0	92,674,403	87,502,118	87,148,305

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
Specified area rate	\$	\$	\$		
Port Mandurah Canal Frontage	15,800	65,040	0	Contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group.	All canal frontage properties located within the defined area of Port Mandurah Canals.
Waterside	0	0	6,738	Contribution toward maintaining and managing the canals.	All properties within the Waterside Canals.
Port Bouvard Eastport Canals	13,036	853	0	Recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, canal management fee, surveying and minor maintenance.	All canal frontages on the Eastport canals.
Mandurah Ocean Marina	152,999	149,147	0	To provide for an enhanced maintenance standard and asset replacement costs.	All properties within the Mandurah Ocean Marina.
Mandurah Quay	7,000	26,861	0	Maintenance of the marina (i.e. water body and walls) and is levied to cover the life cycle expenses of the marina.	All properties within the Mandurah Quay sub-division.
Port Bouvard Northport	15,300	518	0	Recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, canal management fee, surveying and minor maintenance/canal cleaning.	All canal frontages on the Northport canals.

Mariners Cove	10,656	811	0	Contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group.	All canal frontages on the Mariners Cove canals.
	214,791	243,230	6,738		

(f) Service Charges

The City did not raise service charges for the year ended 30th June 2024.

(g) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
			%	\$	\$	\$	\$		
General rates	Concession	Concession	0.00%	0	71,982	68,587	73,101	Peel Health Hub	Majority charitable entities with the exception of a State Government entity carrying out services for a public purpose. Not eligible for a charitable exemption.
					71,982	68,587	73,101		

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

Instalment options		Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
			\$	%	%
Option one					
Single full payment	11/08/2023		0	0.00%	7.00%
Option two					
First instalment	11/08/2023		0	5.50%	7.00%
Second instalment	22/01/2024		3	5.50%	7.00%
Option three					
First instalment	11/08/2023		0	5.50%	7.00%
Second instalment	13/10/2023		3	5.50%	7.00%
Third instalment	15/12/2023		3	5.50%	7.00%
Fourth instalment	16/02/2024		3	5.50%	7.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	124,006	97,251	116,220
Instalment plan interest earned	400,000	400,108	360,000
Unpaid rates and service charge interest earned	300,000	351,765	280,000
	824,006	849,124	756,220

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the City the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
Residential improved	All improved land that is zoned residential (not zoned for commercial purposes).	This proposed rate in the dollar is regarded as the base rate as it represents the greatest number of properties in the City. It is for properties that are zoned and used for residential purposes.	This rate aims to ensure that all ratepayers contribute towards local government services and programs.
Residential vacant	All vacant land that is zoned for residential purposes (not zoned for commercial purposes).	This proposed rate in the dollar is set at a higher level as the City wishes to promote the development of all properties to their full potential.	This rate in the dollar will act to deter land holdings and acts to stimulate residential development.
Business improved	All improved land that is zoned for commercial purposes.	This rate is set at a higher level to recognise that certain expenditures in the budget are specifically directed towards the economic development of the City and the additional costs associated with the service provision related to business activities.	This rate will ensure that the City meets the higher level of service costs associated with business properties and the area within which they are situated, including: (a) higher provision and maintenance of road infrastructure and streetscapes including road renewals and upgrades, car parking, footpaths and traffic issues; and (b) activation, facilitation and amenity improvements to promote the economic and social attractiveness to businesses areas.
Business vacant	All vacant land that is zoned for commercial purposes.	This rate is set at a higher level as the City wishes to promote the development of all properties to their full potential.	This rate in the dollar will act to encourage commercial development and stimulate economic growth.
Urban development	All vacant land greater in size than 10 hectares (primarily super-lots to be further subdivided).	This proposed rate in the dollar relates to land held for future development (super-lots larger than 10 hectares in size). The City wishes to promote the development of all properties to their full potential.	As with other vacant land rates, this rate is set at a higher level to deter the holding of land and acts to stimulate residential development.

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
Business Vacant	0.179650	0.172500	Rate in the dollar for any one category cannot be more than double any other category (LGA 6.32 (3))

(d) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts	9	(50,429,303)	(59,187,160)	(31,689,865)
Less: Unspent Borrowings		(310,134)	(1,738,072)	(295,779)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		4,709,990	4,709,990	4,158,994
- Current portion of lease liabilities		1,034,492	525,226	0
- Current portion of other provisions held in reserve		1,115,424	1,115,424	1,115,424
- Current portion of employee benefit provisions held in reserve		5,020,443	4,235,253	4,206,636
Total adjustments to net current assets		(38,859,088)	(50,339,339)	(22,504,590)

3(e) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the City's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Superannuation

The City contributes to a number of superannuation funds on behalf of employees. All funds to which the City contributes are defined contribution plans.

LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the City's intentions to release for sale.

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CONTRACT LIABILITIES

Contract liabilities represent the City's obligation to transfer goods or services to a customer for which the City has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligation under the contract is satisfied.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the City measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The City applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the City has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the City's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The City's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The City's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 32,108,789	\$ 45,364,165	\$ 16,048,856
Term deposits		37,254,772	37,254,772	29,683,186
Total cash and cash equivalents		69,363,561	82,618,937	45,732,042
Held as				
- Unrestricted cash and cash equivalents	3(a)	9,871,622	12,341,203	13,746,398
- Restricted cash and cash equivalents	3(a)	59,491,939	70,277,734	31,985,644
		69,363,561	82,618,937	45,732,042
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		59,491,939	70,277,734	31,985,644
		59,491,939	70,277,734	31,985,644
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	50,429,303	59,187,160	31,689,865
Unspent borrowings	7(c)	310,134	1,738,072	295,779
Unspent capital grants, subsidies and contribution liabilities		8,752,502	9,352,502	
		59,491,939	70,277,734	31,985,644
Reconciliation of net cash provided by operating activities to net result				
Net result		(4,080,601)	(10,160,895)	(13,623,791)
Depreciation	6	33,084,683	34,648,383	30,575,421
(Profit)/loss on sale of asset	5	0	4,427,024	0
(Increase)/decrease in receivables		0	1,786,429	1,050,000
(Increase)/decrease in inventories		0	463,895	300,000
(Increase)/decrease in other assets		0	2,229,459	
Increase/(decrease) in payables		0	(4,661,922)	250,000
Increase/(decrease) in contract liabilities		0	(45,000)	
Increase/(decrease) in unspent capital grants		(600,000)	2,822,468	(800,000)
Increase/(decrease) in employee provisions		0	(231,451)	
Capital grants, subsidies and contributions		(14,577,820)	(9,600,762)	(4,462,383)
Net cash from operating activities		13,826,262	21,677,628	13,289,247

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The City classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment										
Land - freehold land	0	1,000,000	1,000,000		0	0	0	0	2,000,000	2,000,000
Buildings - non-specialised	4,840,211	0	0	3,675,709	0	0	0	2,855,325	0	0
Furniture and equipment	361,462	0	0	99,598	0	0	0	95,853	0	0
Plant and equipment	2,550,700	887,083	887,083	1,963,725	531,999	741,142	209,143	3,495,770	853,359	853,359
Total	7,752,373	1,887,083	1,887,083	5,739,032	531,999	741,142	209,143	6,446,948	2,853,359	2,853,359
(b) Infrastructure										
Infrastructure - roads	11,201,757	0	0	7,701,665	1,391,152	0	(1,391,152)	10,939,401	0	0
Infrastructure - drainage	274,708	0	0	971,668	0	0	0	756,650	0	0
Infrastructure - parks	5,769,242	0	0	4,867,871	3,245,015	0	(3,245,015)	4,721,350	0	0
Infrastructure - coastal and estuary	41,356	0	0	66,738	0	0	0	375,699	0	0
Infrastructure - bridges	0	0	0	160,774	0	0	0	370,137	0	0
Infrastructure - other	8,000	0	0	387,018	0	0	0	275,634	0	0
2022-23 Capital Carryovers	21,754,285	642,012	642,012	0	0	0	0	0	0	0
Total	39,049,348	642,012	642,012	14,155,734	4,636,167	0	(4,636,167)	17,438,871	0	0
(c) Right of Use Assets										
Right of use - plant and equipment				0			0	642,429		
Total	0	0	0	0	0	0	0	642,429	0	0
Total	46,801,721	2,529,095	2,529,095	19,894,766	5,168,166	741,142	(4,427,024)	24,528,248	2,853,359	2,853,359

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

6. DEPRECIATION

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - drainage
Infrastructure - parks
Infrastructure - coastal and estuary
Infrastructure - bridges
Infrastructure - other
Right of use - plant and equipment

By Program

Community amenities
Recreation and culture
Transport
Other property and services

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
2,524,390	2,517,096	4,959,548
250,454	254,868	218,177
702,484	1,392,106	1,286,796
10,810,291	12,428,705	9,497,720
2,685,818	2,691,043	2,370,060
12,217,949	12,200,416	8,485,850
2,252,455	1,738,693	2,236,108
883,251	880,831	738,996
	203,237	203,083
757,590	341,388	579,083
33,084,683	34,648,383	30,575,421
2,685,818	2,832,431	2,370,060
14,852,511	14,691,374	13,651,571
13,945,997	15,048,230	12,472,823
1,600,356	2,076,348	2,080,967
33,084,683	34,648,383	30,575,421

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	40 to 60 Years
Furniture and equipment	3 to 10 Years
Plant and equipment	5 Years
Infrastructure - roads	25 to 100 Years
Infrastructure - drainage	80 Years
Infrastructure - parks	5 to 100 Years
Infrastructure - coastal and estuary	20 to 50 Years
Infrastructure - bridges	60 to 100 Years
Infrastructure - other	
Right of use - plant and equipment	Based on the remaining lease

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Loans	2022/23 Actual Principal Repayments	Actual Principal outstanding 30 June 2023	2022/23 Actual Interest Repayments	Budget Principal 1 July 2022	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest Repayments
				1 July 2023	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Compactor Waste Trailers and Dolly [336]	19	WBC	3.50%	63,178	0	(61,341)	1,836	(1,371)	123,407	0	(60,230)	63,178	(4,381)	123,230	0	(59,345)	63,885	(3,367)
Waste Water Reuse [349]	8	WBC	3.50%	77,837	0	(23,062)	54,776	(2,558)	100,257	0	(22,420)	77,837	(3,840)	100,106	0	(22,475)	77,632	(3,145)
Halls Head Ablution Block [350]	7	WBC	3.50%	51,922	0	(15,369)	36,553	(1,707)	66,864	0	(14,942)	51,922	(2,561)	66,761	0	(14,978)	51,783	(2,098)
Halls Head Recycled Water 2019/20	52	WBC	3.50%	145,227	0	(19,067)	126,159	(4,213)	164,810	0	(19,584)	145,227	(4,510)	162,892	0	(17,864)	145,028	(5,416)
Ablutions 2020/21	67	WBC	3.50%	226,130	0	(22,015)	204,115	(7,657)	250,051	0	(23,921)	226,130	(6,573)	250,000	0	(21,265)	228,735	(8,411)
Rushton Park Redevelopment [318(ii)]	3	WBC	3.50%	54,001	0	(57,475)	(3,474)	(735)	147,980	0	(93,979)	54,001	(1,505)	149,162	0	(90,350)	58,812	(3,661)
Meadow Springs Recreation Facility [318(iii)]	3	WBC	3.50%	40,564	0	(42,207)	(1,643)	(540)	111,159	0	(70,595)	40,564	(1,131)	111,048	0	(68,838)	42,210	(2,789)
Mandurah Football & Sporting Club [324]	13	WBC	3.50%	(0)	0	0	(0)	0	1,703	0	(1,703)	(0)	0	1,701	0	(1,701)	0	(5)
Mandurah Rugby Club [325]	14	WBC	3.50%	(0)	0	0	(0)	0	158	0	(158)	(0)	0	148	0	(148)	0	0
Bowling Club Relocation [326]	17	WBC	2.80%	0	0	0	0	0	13	0	(13)	0	0	0	0	0	0	0
Ablutions - Netball Centre [329(i)]	15	WBC	2.80%	0	0	0	0	0	4	0	(4)	0	0	0	0	0	0	0
Parks Construction [329(v)]	15	WBC	2.80%	0	0	0	0	0	4	0	(4)	0	0	0	0	0	0	0
Halls Head Bowling Club upgrade [331]	28	WBC	3.50%	199,514	0	(36,485)	163,029	(6,979)	235,855	0	(36,341)	199,514	(9,389)	235,521	0	(35,791)	199,730	(7,673)
Parks - Falcon Bay Reserve [333(i)]	18	WBC	3.50%	0	0	0	0	0	22,699	0	(22,699)	0	(466)	22,669	0	(22,669)	0	(400)
MARC Redevelopment [338]	21	WBC	3.50%	264,426	0	(163,742)	100,684	(7,558)	431,781	0	(167,355)	264,426	(4,262)	431,571	0	(158,725)	272,846	(12,575)
MARC Redevelopment Stage 1 [340]	26	WBC	3.50%	254,675	0	(82,535)	172,139	(8,257)	334,858	0	(80,184)	254,675	(12,714)	334,589	0	(80,362)	254,226	(10,430)
MARC Redevelopment Stage 2 [341]	24	WBC	3.50%	596,229	0	(214,597)	381,632	(19,691)	823,803	0	(227,573)	596,229	(7,390)	823,172	0	(208,805)	614,366	(25,483)
Eastern Foreshore Wall [344]	27	WBC	3.50%	401,422	0	(138,615)	262,807	(13,089)	541,704	0	(140,281)	401,422	(14,757)	541,452	0	(134,904)	406,548	(16,800)
MARC Stage 2 [345]	12	WBC	3.50%	598,193	0	(198,343)	399,850	(19,901)	806,207	0	(208,014)	598,193	(12,323)	805,599	0	(193,127)	612,473	(25,117)
Falcon Bay Seawall [351]	6	WBC	3.50%	130,471	0	(38,537)	91,934	(4,291)	167,937	0	(37,466)	130,471	(6,435)	167,697	0	(37,557)	130,139	(5,271)
MARC Solar Plan [353]	30	WBC	3.50%	111,895	0	(20,108)	91,786	(3,928)	132,135	0	(20,241)	111,895	(5,265)	131,943	0	(19,733)	112,210	(4,303)
Novara Foreshore Development [355]	32	WBC	3.50%	224,090	0	(40,210)	183,880	(7,862)	264,429	0	(40,338)	224,090	(10,856)	264,051	0	(39,459)	224,592	(8,613)
Falcon Bay Foreshore Upgrades [356]	33	WBC	3.50%	223,748	0	(40,218)	183,530	(7,854)	264,225	0	(40,477)	223,748	(10,528)	263,851	0	(39,466)	224,385	(8,606)
Mandjar Square Development [358]	35	WBC	3.50%	277,553	0	(50,313)	227,240	(9,771)	328,933	0	(51,380)	277,553	(11,479)	328,666	0	(49,368)	279,299	(10,716)
Lakelands DOS [360]	37	WBC	3.50%	1,386,318	0	(286,902)	1,099,416	(49,554)	1,713,179	0	(326,861)	1,386,318	(10,766)	1,711,905	0	(281,019)	1,430,886	(55,437)
Mandjar Square Stage 3 and 4	40	WBC	3.50%	269,649	0	(92,407)	177,602	(17,633)	367,421	0	(97,772)	269,649	(21,284)	308,260	0	(86,589)	221,671	(23,091)
Falcon Seawall	41	WBC	3.50%	662,938	0	(45,597)	617,341	(9,243)	708,669	0	(45,732)	662,938	(15,560)	753,670	0	(42,827)	710,844	(12,013)
	44	WBC	3.50%	129,754	0	(18,201)	111,553	(3,735)	148,124	0	(18,370)	129,754	(6,275)	146,260	0	(17,089)	129,170	(4,847)
Smart Street Mall Upgrade 2019/20	54	WBC	3.50%	349,381	0	(48,014)	301,366	(10,174)	401,335	0	(51,955)	349,381	(9,456)	396,166	0	(45,040)	351,126	(13,148)
Falcon Bay Foreshore Stage 3 of 4	49	WBC	3.50%	216,974	0	(28,600)	188,373	(6,320)	247,218	0	(30,244)	216,974	(5,504)	244,346	0	(26,795)	217,551	(8,125)
Mandjar Square Final Stage	51	WBC	3.50%	216,962	0	(28,601)	188,361	(6,319)	247,205	0	(30,244)	216,962	(5,503)	244,333	0	(26,795)	217,538	(8,125)
Falcon Skate Park Upgrade	48	WBC	3.50%	85,599	0	(11,511)	74,088	(2,457)	96,801	0	(11,202)	85,599	(4,107)	95,556	0	(10,796)	84,761	(3,172)
Westbury Way North side POS Stage 3	53	WBC	3.50%	145,240	0	(19,067)	126,173	(4,213)	164,825	0	(19,585)	145,240	(4,511)	162,906	0	(17,863)	145,043	(5,417)
Eastern/ Western Foreshore 2020/21	62	WBC	3.50%	905,557	0	(106,458)	799,099	(24,486)	1,031,140	0	(125,583)	905,557	(7,403)	1,019,830	0	(96,793)	923,037	(34,151)
Smart Street Mall 2020/21	55	WBC	3.50%	890,714	0	(102,559)	788,155	(23,933)	1,004,804	0	(114,091)	890,714	(12,152)	994,683	0	(93,163)	901,520	(33,329)
Novara Foreshore Stage 4	59	WBC	3.50%	83,035	0	(9,290)	73,745	(2,182)	91,576	0	(8,541)	83,035	(3,919)	90,607	0	(8,435)	82,172	(3,037)
Bortolo Reserve - Shared Use Parking and Fire Tra	60	WBC	3.50%	245,605	0	(27,894)	217,711	(6,546)	274,702	0	(29,097)	245,605	(6,712)	271,821	0	(25,330)	246,491	(9,110)
Falcon Bay Upgrade - Stage 4 of 5	58	WBC	3.50%	228,998	0	(26,026)	202,972	(6,110)	256,387	0	(27,388)	228,998	(5,928)	253,699	0	(23,633)	230,066	(8,503)
Enclosed Dog Park	57	WBC	3.50%	16,746	0	(1,876)	14,870	(440)	18,466	0	(1,720)	16,746	(790)	18,263	0	(1,704)	16,559	(612)
South Harbour Paving Upgrade Stage 2	61	WBC	3.50%	41,523	0	(4,645)	36,878	(1,091)	45,794	0	(4,271)	41,523	(1,960)	45,303	0	(4,218)	41,086	(1,518)
Falcon Skate Park Upgrade 2020/21	63	WBC	3.50%	62,360	0	(7,018)	55,342	(1,646)	69,102	0	(6,742)	62,360	(2,271)	68,368	0	(6,373)	61,995	(2,291)
Eastern/ Western Foreshore 2021/22	68	WBC	3.50%	1,362,224	0	(135,130)	1,227,095	(46,982)	1,534,700	0	(172,476)	1,362,224	(10,934)	1,534,387	0	(130,452)	1,403,935	(51,624)
Smart Street Mall 2021/22	76	WBC	3.50%	561,727	0	(55,516)	506,210	(19,309)	630,568	0	(68,841)	561,727	(6,901)	630,439	0	(53,609)	576,830	(21,211)
Enclosed Dog Park 2021/22	73	WBC	3.50%	163,491	0	(15,838)	147,654	(5,508)	178,886	0	(16,394)	163,491	(5,983)	179,849	0	(15,297)	164,552	(6,051)
Novara Foreshore Stage 4 2021/22	75	WBC	3.50%	207,711	0	(20,254)	187,457	(7,044)	230,047	0	(22,336)	207,711	(5,588)	230,000	0	(19,562)	210,438	(7,738)
Falcon Bay Upgrade - Stage 4 of 5 2021/22	74	WBC	3.50%	65,534	0	(6,291)	59,243	(2,188)	71,455	0	(5,920)	65,534	(3,275)	71,440	0	(6,081)	65,359	(2,403)
Parks and Reserves Upgrades 2021/22	69	WBC	3.50%	441,518	0	(43,590)	397,929	(15,160)	495,101	0	(53,582)	441,518	(6,204)	495,000	0	(42,098)	452,902	(16,654)
Mandurah Library Re Roofing Project	71	WBC	3.50%	104,749	0	(9,779)	94,969	(3,870)	115,023	0	(10,275)	104,749	(4,222)	115,000	0	(9,787)	105,213	(3,869)
Falcon Reserve Activation Plan Stage 3	22/23 7	WBC	3.50%	400,000	0	(47,465)	352,535	(12,757)	0	400,000	0	400,000	0	0	400,000	(34,014)	365,986	(13,458)
Pleasant Grove Foreshore	22/23 12	WBC	3.50%	59,000	0	(7,001)	51,999	(1,807)	0	59,000	0	59,000	0	0	59,000	(5,023)	53,977	(1,985)
Kangaroo Paw Park	22/23 10	WBC	3.50%	307,408	0	(36,478)	270,930	(9,570)	0	307,408	0	307,408	0	0	400,000	(34,014)	365,986	(13,458)
Falcon Bay Stage 5 of 5	22/23 6	WBC	3.50%	145,000	0	(17,206)	127,794	(4,661)	0	145,000	0	145,000	0	0	350,000	(29,756)	320,244	(11,776)
2022/23 South Harbour Upgrades	22/23 2	WBC	3.50%	102,000	0	(12,104)	89,896	(3,381)	0	102,000	0	102,000	0	0	150,000	(12,761)	137,239	(5,047)
Upgrade of Playing Surface Peelwood Parade	2022/23 1	WBC	3.50%	0	0	0	0	0	0	0	0	0	0	0	350,000	(29,756)	320,244	(11,776)
Bortolo Fire Track	22/23 3	WBC	3.50%	40,000	0	(4,747)	35,253	(1,316)	0	40,000	0	40,000	0	0	0	0	0	0
Halls Head Pde Beach Central CP Stage 2	22/23 9	WBC	3.50%	97,210	0	(11,535)	85,675	(3,051)	0	97,210	0	97,210	0	0	0	0	0	0
Smart Street Mall Upgrade	22/23 18	WBC	3.50%	58,717	0	(6,968)	51,749	(1,707)	0	58,717	0	58,717	0	0	0	0	0	0
Bruce Creswell Reserve	22/23 4	WBC	3.50%	196,000	0	(23,258)	172,742	(6,399)	0	196,000	0	196,000	0	0	300,000	(25,511)	274,489	(10,093)
Seascapes Boardwalk	22/23 16	WBC	3.50%	200,000	0	(23,733)	176,267	(5,918)	0	200,000	0	200,000	0	0	200,000	(17,007)	182,993	(6,729)
Mandurah Community Museum Roof and Gutters	22/23 11	WBC	3.50%	130,000	0	(15,426)	114,574	(4,014)	0	130,000	0	130,000	0	0	150,000	(12,761)	137,239	(5,047)
Drainage [318(iv)]	3	WBC	3.50%	13,437	0	(15,268)	(1,831)	(195)	36,821	0	(23,384)	13,437	(375)	38,114	0	(21,512)	16,602	(872)
Road Construction [318(v)]	3	WBC	3.50%	134,877	0	(136,904)	(2,027)	(1,752)	369,604	0	(234,727)	134,877	(3,760)	365,688	0	(232,329)	133,359	(9,414)
Road Construction [329(ii)]	15	WBC	2.80%	0	0	0	0	0	9	0	(9)	0	0	0	0	0	0	0
Drainage Construction [329(iii)]	15	WBC	2.80%	0	0	0	0	0	3	0								

New Pedestrian Bridge Construction [335]	20	WBC	3.50%	124,010	0	(123,259)	750	(2,545)	243,718	0	(119,709)	124,010	(8,611)	243,382	0	(120,092)	123,290	(6,604)
New Road Construction [339]	22	WBC	3.50%	202,134	0	(116,617)	85,516	(5,615)	313,715	0	(111,582)	202,134	(12,357)	313,472	0	(113,063)	200,409	(9,169)
New Road Construction [342]	25	WBC	3.50%	317,132	0	(106,764)	210,367	(10,380)	425,086	0	(107,954)	317,132	(11,819)	424,889	0	(103,930)	320,960	(13,214)
WMC Tims Thicket [343]	23	WBC	3.50%	51,194	0	(15,895)	35,299	(1,685)	67,049	0	(15,855)	51,194	(2,554)	66,945	0	(15,484)	51,461	(2,096)
Road Construction [346]	11	WBC	3.50%	204,848	0	(60,718)	144,130	(6,734)	263,877	0	(59,029)	204,848	(10,107)	263,509	0	(59,172)	204,336	(8,280)
MARC Carpark [347]	10	WBC	3.50%	155,653	0	(46,123)	109,529	(5,117)	200,493	0	(44,840)	155,653	(7,680)	200,207	0	(44,949)	155,258	(6,291)
MPAC Forecourt [348]	9	WBC	3.50%	64,886	0	(19,215)	45,671	(2,133)	83,566	0	(18,680)	64,886	(3,201)	83,441	0	(18,726)	64,715	(2,622)
Mandurah Marina [352]	29	WBC	3.50%	111,888	0	(20,109)	91,780	(3,927)	132,128	0	(20,240)	111,888	(5,264)	131,936	0	(19,733)	112,203	(4,303)
MARC Carpark [354]	31	WBC	3.50%	167,836	0	(30,157)	137,679	(5,891)	198,193	0	(30,357)	167,836	(7,897)	197,910	0	(29,593)	168,318	(6,455)
Mandurah Foreshore Boardwalk Renewal [357]	34	WBC	3.50%	250,797	0	(45,269)	205,529	(8,803)	296,245	0	(45,448)	250,797	(11,801)	296,023	0	(44,419)	251,604	(9,653)
New Road Construction [359]	36	WBC	3.50%	717,010	0	(145,037)	571,973	(24,991)	864,540	0	(147,530)	717,010	(28,278)	863,839	0	(142,058)	721,781	(27,970)
Smoke Bush Retreat Footpath [361]	38	WBC	3.50%	55,942	0	(10,061)	45,881	(1,963)	66,065	0	(10,123)	55,942	(2,632)	65,962	0	(9,873)	56,090	(2,151)
New Boardwalks 18/19	42	WBC	3.50%	323,760	0	(45,513)	278,247	(9,327)	369,640	0	(45,880)	323,760	(15,659)	365,327	0	(42,735)	322,592	(12,105)
Coodanup Drive - Road Rehabilitation	46	WBC	3.50%	64,905	0	(9,100)	55,805	(1,868)	74,083	0	(9,177)	64,905	(3,139)	73,146	0	(8,544)	64,602	(2,424)
Pinjarra Road Carpark	45	WBC	3.50%	129,754	0	(18,201)	111,553	(3,735)	148,124	0	(18,370)	129,754	(6,275)	146,260	0	(17,089)	129,170	(4,847)
New Road Construction 2018/19	39	WBC	3.50%	1,009,656	0	(151,770)	857,886	(29,190)	1,172,269	0	(162,613)	1,009,656	(34,031)	1,156,574	0	(142,756)	1,013,818	(38,204)
New Road Construction 2019/20	50	WBC	3.50%	603,486	0	(87,048)	516,438	(17,688)	703,305	0	(99,819)	603,486	(10,053)	693,846	0	(81,755)	612,092	(22,981)
South Harbour Upgrade 2019/20	47	WBC	3.50%	167,292	0	(21,927)	145,366	(4,845)	189,552	0	(22,260)	167,292	(5,566)	187,347	0	(20,542)	166,804	(6,230)
New Roads 2020/21	56	WBC	3.50%	477,765	0	(61,915)	415,850	(12,689)	543,876	0	(66,111)	477,765	(4,197)	538,083	0	(56,675)	481,409	(17,929)
Carryover Roads 2020/21	64	WBC	3.50%	450,064	0	(44,030)	406,034	(15,314)	500,102	0	(50,038)	450,064	(11,615)	500,000	0	(42,518)	457,482	(16,822)
Roads 2021/22	65	WBC	3.50%	226,427	0	(22,015)	204,412	(7,657)	250,051	0	(23,624)	226,427	(6,586)	250,000	0	(21,265)	228,735	(8,411)
Carparks 2021/22	66	WBC	3.50%	150,404	0	(14,586)	135,818	(5,073)	165,673	0	(15,269)	150,404	(5,283)	165,639	0	(14,095)	151,544	(5,573)
Cambria Island Abutment Wall	70	WBC	3.50%	54,133	0	(5,194)	48,940	(1,806)	58,989	0	(4,856)	54,133	(2,895)	58,977	0	(5,024)	53,953	(1,984)
SP Halls Head PSP	22/23 19	WBC	3.50%	200,000	0	(23,733)	176,267	(5,762)	0	200,000	0	200,000	0	0	200,000	(17,007)	182,993	(6,729)
RC Peel Street Stage 3	22/23 13	WBC	3.50%	111,000	0	(13,172)	97,828	(3,370)	0	111,000	0	111,000	0	0	500,000	(42,518)	457,482	(16,822)
Senior Citizen Carpark	22/23 17	WBC	3.50%	12,000	0	(1,424)	10,576	(352)	0	12,000	0	12,000	0	0	100,000	(8,504)	91,496	(3,364)
Torcello Mews Canal PAW Renewal	22/23 20	WBC	3.50%	100,000	0	(11,866)	88,134	(2,855)	0	100,000	0	100,000	0	0	100,000	(8,504)	91,496	(3,364)
MARC Carpark Additional and overflow		WBC	3.50%	0	0	0	0	0	0	0	0	0	0	0	50,000	(4,258)	45,742	(1,682)
Halls Head Parade Car Park Stage 2a	22/23 8	WBC	3.50%	50,000	0	(5,933)	44,067	(1,582)	0	50,000	0	50,000	0	0	50,000	(4,258)	45,742	(1,682)
RC Pinjarra Road Stage 3	22/23 14	WBC	3.50%	500,000	0	(59,332)	440,668	(15,053)	0	500,000	0	500,000	0	0	0	0	0	0
RC Pinjarra Road Stage 4	22/23 15	WBC	3.50%	500,000	0	(59,332)	440,668	(14,924)	0	500,000	0	500,000	0	0	500,000	(42,518)	457,482	(16,822)
Cambria Island Abutment Walls Repair	22/23 5	WBC	3.50%	268,397	0	(31,849)	236,548	(8,695)	0	268,397	0	268,397	0	0	300,000	(25,511)	274,489	(10,093)
2022/23 Parks and Reserves Upgrades	22/23 1	WBC	3.50%	390,000	0	(46,279)	343,721	(13,025)	0	390,000	0	390,000	0	0	0	0	0	0
Mandurah Ocean Marina Chalets Refurbishment	72	WBC	3.50%	135,995	0	(12,755)	123,240	(5,048)	150,031	0	(14,035)	135,995	(4,513)	150,000	0	(12,761)	137,239	(5,047)
IT Communications Equipment [318(i)]	3	WBC	3.50%	10,648	0	(11,937)	(1,289)	(153)	29,179		(18,531)	10,648	(297)	30,037	0	(17,210)	12,827	(697)
IT Equipment [329(vii)]	15	WBC	2.80%	0	0	0	0	0	1	0	(1)	0	0	0	0	0	0	0
Land Purchase [330]	16	WBC	2.80%	0	0	0	0	0	3	0	(3)	0	0	0	0	0	0	0
Civic Building - Tuckey Room Extension	43	WBC	3.50%	323,385	0	(45,537)	277,848	(9,303)	369,237	0	(45,852)	323,385	(15,641)	364,576	0	(42,761)	321,815	(12,079)
2023/24 Road Upgrades	23/24 10	WBC	3.50%	0	950,000	0	950,000	(2,771)	0	0	0	0	0	0	0	0	0	0
2023/24 Road Reseal	23/24 11	WBC	3.50%	0	1,600,000	0	1,600,000	(4,667)	0	0	0	0	0	0	0	0	0	0
2023/24 Parks & Reserves Upgrades	23/24 12	WBC	3.50%	0	600,000	0	600,000	(1,750)	0	0	0	0	0	0	0	0	0	0
BR Rushton Park North Pavillion Roof	23/24 14	WBC	3.50%	0	250,000	0	250,000	(729)	0	0	0	0	0	0	0	0	0	0
Coodanup Foreshore	23/24 15	WBC	3.50%	0	1,200,000	0	1,200,000	(3,500)	0	0	0	0	0	0	0	0	0	0
Cinema HVAC Replacement	23/24 16	WBC	3.50%	0	100,000	0	100,000	(292)	0	0	0	0	0	0	0	0	0	0
Smart Street Mall	23/24 17	WBC	3.50%	0	400,000	0	400,000	(1,167)	0	0	0	0	0	0	0	0	0	0
2022/23 Capital Carryovers		WBC	3.50%	0	2,342,854	0	2,342,854	0	0	0	0	0	0	0	0	0	0	0
				23,351,434	7,442,854	(4,316,708)	26,477,580	(744,604)	23,853,143	3,866,732	(4,368,442)	23,351,434	(541,784)	23,736,319	4,159,000	(4,365,891)	23,529,428	(906,534)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
2023/24 Road Upgrades	WBC	Variable	10	3.50%	950,000	2,771	950,000	0
2023/24 Road Reseal	WBC	Variable	10	3.50%	1,600,000	4,667	1,600,000	0
2023/24 Parks & Reserves Upgrades	WBC	Variable	10	3.50%	600,000	1,750	600,000	0
BR Rushton Park North Pavilion Roof	WBC	Variable	10	3.50%	250,000	729	250,000	0
Coodanup Foreshore	WBC	Variable	10	3.50%	1,200,000	3,500	1,200,000	0
Cinema HVAC Replacement	WBC	Variable	10	3.50%	100,000	292	100,000	0
Smart Street Mall	WBC	Variable	10	3.50%	400,000	1,167	400,000	0
2022-23 Capital Carryovers	WBC	Variable	10	3.50%	2,342,854	0	2,342,854	0
					7,442,854	14,875	7,442,854	0

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2023/24 Budget	New loans unspent at 30 June 2024	Amount as at 30 June 2024
			\$	\$	\$	\$
Brighton Lane		Prior to 2015	43,022	0	0	43,022
Brighton Plaza		Prior to 2015	14,115	0	0	14,115
WMC Tims Thickett		2015/2016	150,000	0	0	150,000
Pinjarra Road Carpark		2019/2020	11	0	0	11
Lakelands DOS		2019/2020	20,000	0	0	20,000
Halls Head Recycled Water		2019/2020	29,927	0	0	29,927
Mandurah Ocean Marina Chalets Refurbishment		2021/2022	53,059	0	0	53,059
2022-23 Capital Carryovers		2022/2023	1,427,938	(1,427,938)	0	0
			1,738,072	(1,427,938)	0	310,134

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	700,000	700,000	700,000
Credit card balance at balance date	35,000	35,000	35,000
Total amount of credit unused	735,000	735,000	735,000
Loan facilities			
Loan facilities in use at balance date	26,477,580	23,351,434	23,529,428

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The City has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2023/24 Budget New Leases	2023/24 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest Repayments	Actual Principal	2022/23 Actual New Leases	2022/23 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2023	2022/23 Actual Lease Interest repayments	Budget Principal	2022/23 Budget New Leases	2022/23 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2023	2022/23 Budget Lease Interest repayments
					1 July 2023					1 July 2022					1 July 2022				
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Gym Equipment		MAIA - MARC Equipment			8,359	147,577	(110,671)	48,465	(3,200)	146,428	15,373	(154,885)	8,359	(1,443)	146,428	74,054	(210,278)	10,204	(3,675)
Software		MAIA - Business Systems			18,357	54,587	(71,774)	2,822	(1,652)	28,350	73,097	(83,550)	18,357	(460)	28,350	54,587	(81,768)	1,169	(1,782)
IT Equipment		HP and Fuji			325,856	820,080	(276,463)	882,865	(13,392)	255,014	275,271	(213,384)	325,856	(8,955)	255,014	134,714	(201,941)	187,787	(5,845)
Survey Equipment		MAIA - Survey			212,804	0	(54,070)	165,256	(6,522)	21,892	245,583	(57,475)	212,804	(2,804)	17,680	375,225	(90,429)	302,476	(2,250)
Records - Postage Meter		Pitney Bowes			0	0	0	0	0	0	6,150	(6,244)	0	(94)	0	3,849	(3,783)	66	(117)
					565,376	1,022,244	(512,978)	1,099,408	(24,766)	451,684	615,474	(515,538)	565,376	(13,756)	447,472	642,429	(588,199)	501,702	(13,669)

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the City assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Building Reserve	1,282,364	30,556	0	1,312,920	1,627,162	52,342	(397,140)	1,282,364	947,695	12,443	0	960,138
(b) Cash in Lieu of Parking Reserve	487,850	11,625	0	499,475	481,438	6,412	0	487,850	488,384	6,412	0	494,796
(c) Asset Management Reserve	26,449,192	5,075,643	(11,434,826)	20,089,999	15,417,266	(2,691,962)	#####	10,752,634	2,119,918	(897,474)	0	11,975,078
(d) Cultural Centre Reserve	2,480	0	0	2,480	215,975	0	(213,495)	2,480	2,480	0	0	2,480
(g) Sustainability Reserve	409,106	9,748	(100,000)	318,854	531,204	4,902	(127,000)	409,106	373,345	4,902	(77,000)	301,247
(l) Waste Facilities Reserve Fund	5,028,905	304,289	0	5,333,194	6,053,666	41,850	(1,066,611)	5,028,905	4,419,449	41,850	(1,306,916)	3,154,383
(k) Traffic Bridge Reserve	0	0	0	0	0	0	0	0	(114)	0	0	(114)
(r) Interest Free Loans Reserve	145,562	0	0	145,562	145,562	0	0	145,562	325	0	0	325
(s) CLAG Reserve	11,933	284	0	12,217	11,917	16	0	11,933	1,182	16	0	1,198
(u) Mandurah Ocean Marina Reserve	180,368	4,298	0	184,666	177,997	2,371	0	180,368	180,577	2,371	0	182,948
(v) Waterways Reserve	757,688	18,054	0	775,742	811,550	9,515	(63,377)	757,688	724,745	9,515	(63,377)	670,883
(z) Port Mandurah Canals Stage 2 Maintenance Reserve	94,352	2,248	0	96,600	93,112	1,240	0	94,352	94,438	1,240	0	95,678
(y) Mariners Cove Canals Reserve	85,967	2,048	0	88,015	84,837	1,130	0	85,967	86,065	1,130	0	87,195
(z) Port Bouvard Canal Maintenance Contributions Reserve	270,586	6,448	0	277,034	267,030	3,556	0	270,586	270,874	3,556	0	274,430
(ac) Unspent Grants Reserve	8,773,649	0	(1,282,917)	7,490,732	8,773,649	463,897	(463,897)	8,773,649	3,224,965	0	(3,139,113)	85,852
(ad) Leave Reserve	3,686,215	0	(964,133)	2,722,082	4,592,006	0	(905,791)	3,686,215	4,663,760	0	(905,791)	3,757,969
(af) Bushland Protection Reserve	1,524,730	236,332	0	1,761,062	1,307,640	217,090	0	1,524,730	1,301,700	217,090	0	1,518,790
(ah) Coastal Storm Contingency Reserve	261,937	6,241	0	268,178	258,494	3,443	0	261,937	262,219	3,443	0	265,662
(ai) Digital Futures Reserve	57,795	1,377	0	59,172	56,866	929	0	57,795	70,768	929	0	71,697
(am) Decked Carparking Reserve	1,022,055	24,354	0	1,046,409	1,008,622	13,433	0	1,022,055	1,023,157	13,433	0	1,036,590
(an) Specified Area Rates - Waterside Canals	111,730	2,662	(6,738)	107,654	116,972	1,496	(6,738)	111,730	113,936	1,496	(6,738)	108,696
(ao) Specified Area Rates - Port Mandurah Canals	277,919	71,662	0	349,581	212,247	66,803	(1,131)	277,919	144,978	66,803	(1,131)	210,650
(ap) Specified Area Rates - Mandurah Quay Canals	234,213	32,442	0	266,655	222,331	11,882	0	234,213	222,158	11,882	0	234,040
(aq) Specified Area Rates - Mandurah Ocean Marina	721,040	166,328	0	887,368	564,257	156,783	0	721,040	410,720	156,783	0	567,503
(ar) Specified Area Rate - Port Bouvard Canals	141,137	3,881	0	145,018	131,740	9,397	0	141,137	122,542	2,197	0	124,739
(as) Specified Area Rate - Mariners Cove	93,331	932	0	94,263	93,331	69	(5,317)	93,331	5,201	69	(5,317)	(47)
(at) Specified Area Rate - Eastport	44,336	1,909	0	46,245	43,891	476	(31)	44,336	36,288	476	(31)	36,733
(au) Sports Club Maintenance Levy Reserve	257,226	18,129	0	275,355	242,545	14,681	0	257,226	204,217	2,681	0	206,898
(av) City Centre Land Acquisition Reserve	924,146	22,021	0	946,167	1,010,931	13,215	(100,000)	924,146	1,006,509	13,215	(100,000)	919,724
(aw) Lakelands Community Infrastructure Reserve	1,116,802	26,611	0	1,143,413	1,102,123	14,679	0	1,116,802	1,118,005	14,679	0	1,132,684
(ay) Plant Reserve	571,092	13,608	0	584,700	2,014,060	34,510	(1,477,478)	571,092	835,239	10,966	0	846,205
(az) Workers Compensation Reserve	549,038	13,083	0	562,121	673,563	6,349	(130,874)	549,038	483,542	6,349	0	489,891
(ba) Restricted Cash Reserve	2,060,942	19,890	(1,095,943)	984,889	3,040,759	1,161,214	(2,141,031)	2,060,942	2,004,924	0	(130,000)	1,874,924
(bb) Transform Mandurah Funding Program Reserve	834,729	0	0	834,729	0	834,729	0	834,729	0	0	0	0
(bc) Mandurah Quay Seawall Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(bd) Community Safety	500,000	0	0	500,000	0	500,000	0	500,000	0	0	0	0
(be) Public Art Reserve	305,000	0	0	305,000	0	305,000	0	305,000	0	0	0	0
	59,187,160	6,126,703	(14,884,557)	50,429,303	51,301,746	17,677,287	(9,791,873)	#####	35,596,909	2,725,844	(6,632,888)	31,689,865

(b) Reserve Accounts - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Building Reserve		Building - Future new building capital requirements
(b) Cash in Lieu of Parking Reserve		Parking - Provide additional parking areas
(c) Asset Management Reserve		Asset Management - Renewal and upgrade of current infrastructure
(d) Cultural Centre Reserve		Cultural Centre - Equipment/plant replacement for Mandurah Performing Arts Centre and the provision of standby financing
(e) Museum Reserve		Museum - Operation of museum
(f) Property Acquisition Reserve		Property Acquisition - Future property purchases in areas other than the City Centre
(g) Sustainability Reserve		Sustainability - Development of Mandurah as a sustainable city
(h) Aquatic and Recreation Centre Reserve		Aquatic and Recreation Centre - Future reconstruction of Mandurah Aquatic & Recreation Centre & additional swimming space
(i) Waste Facilities Reserve Fund		Waste Facilities Reserve Fund - Future waste treatment initiatives
(j) Community Improvements Reserve		Community Improvements - Provision of community facilities
(k) Traffic Bridge Reserve		Traffic Bridge - Replacement of Mandurah Traffic Bridge
(l) Tims Thicket Septage Reserve		Tims Thicket Septage - Future site restoration
(m) Tims Thicket Inert Reserve		Tims Thicket Inert - Future site restoration and development
(n) Inert Landfill Reserve		Inert Landfill - Future site restoration and development
(o) Road Network Reserve		Road Network - Future road improvement schemes
(p) Arts and Craft Centre Reserve		Arts and Craft Centre - Provision of new arts and craft facility
(q) Sand Pit Restoration Reserve		Sand Pit Restoration - Costs associated with closure of Red Road site
(r) Interest Free Loans Reserve		Interest Free Loans - Interest-free loans to sporting & community groups for minor capital projects
(s) CLAG Reserve		CLAG - Contiguous Local Authority Group for control of mosquitoes
(t) Emergency Relief Fund Reserve		Emergency Relief Fund - Capital grants to local emergency service groups. Availability of funds for emergencies/disaster in Mandurah
(u) Mandurah Ocean Marina Reserve		Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
(v) Waterways Reserve		Waterways - Future maintenance/asset replacement of specific waterways infrastructure
(w) Interest on Investments Reserve		Interest on Investments - Allocation for once-off purchases
(x) Port Mandurah Canals Stage 2 Maintenance Reserve		Port Mandurah Canals Stage 2 Maintenance - Stage 2 Future maintenance of canals
(y) Mariners Cove Canals Reserve		Mariners Cove Canals - Future maintenance of canals
(z) Port Bouvard Canal Maintenance Contributions Reserve		Port Bouvard Canal Maintenance Contributions - Contribution Future maintenance of canals
(aa) Soccer Club Rooms Refurbishment Reserve		Soccer Club Rooms Refurbishment - To maintain presentation and functionality of the Club House
(ab) Cash in Lieu POS Contributions Reserve		Cash in Lieu POS Contributions - Contributions received in accordance with Planning & Development Act
(ac) Unspent Grants Reserve		Unspent Grants & Contributions - Operating and non-operating grants and contributions tied to future expenditure.
(ad) Leave Reserve		Long Service Leave - To fund the long service and sick leave liability of Council's staff.
(ae) Carbon Offset Reserve		Carbon Offset - Fund initiatives which provide an offset to the environmental impact of the City's waste management activities.
(af) Bushland Protection Reserve		Bushland Protection - For the protection of bushland and environmentally sensitive sites within the City including capital works that provide benefits
(ag) Port Bouvard Surf Life Saving Clubrooms Reserve		Port Bouvard Surf Life Saving Clubrooms - To maintain presentation and functionality of the Club House
(ah) Coastal Storm Contingency Reserve		Coastal Storm Contingency Reserve - Provide for coastal emergency works due to storm damage
(ai) Refurbishment Bortolo Pavilion Reserve		Refurbishment Bortolo Pavilion - To maintain presentation and functionality of the Club House.
(aj) Refurbishment Rushton Park Reserve		Refurbishment Rushton Park - To maintain presentation and functionality of the Club House.
(ak) Refurbishment Meadow Springs Pavilion Reserve		Refurbishment Meadow Springs Pavilion - To maintain presentation and functionality of the Club House
(al) Digital Futures Reserve		Digital Futures - Fund development, investigation or commissioning of digital technology initiatives.
(am) Decked Carparking Reserve		Decked Carparking - Amount received from Landcorp in June 2006, set aside for Decked Carparking
(an) Specified Area Rates - Waterside Canals		Specified Area Rates - Waterside Canals - Future maintenance of canals.
(ao) Specified Area Rates - Port Mandurah Canals		Specified Area Rates - Port Mandurah Canals - Future maintenance of canals.
(ap) Specified Area Rates - Mandurah Quay Canals		Specified Area Rates - Mandurah Quay Canals - Future maintenance of canals.
(aq) Specified Area Rates - Mandurah Ocean Marina		Specified Area Rates - Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina.
(ar) Specified Area Rate - Port Bouvard Canals		Specified Area Rate - Port Bouvard Canals - Future maintenance of canals.
(as) Specified Area Rate - Mariners Cove		Specified Area Rate - Mariners Cove - Future maintenance of canals.
(at) Specified Area Rate - Eastport		Specified Area Rate - Eastport - Future maintenance of canals.
(au) Sports Club Maintenance Levy Reserve		Sports Clubs Maintenance Levy - To maintain various city buildings leased to clubs
(av) City Centre Land Acquisition Reserve		City Centre Land Acquisition Reserve - For future property purchases within the City Centre area
(aw) City Facility Relocation Reserve		City Facility Relocation Reserve - To fund long term strategic relocation of city facilities
(ax) Lakelands Community Infrastructure Reserve		Lakelands Community Infrastructure Reserve - Contribute to the construction of the community infrastructure on Lot 2300 Seppings Parade Lakelands
(ay) Plant Reserve		Plant reserve - Replacement of heavy plant and equipment
(az) Workers Compensation Reserve		Workers Compensation - For the purposes of funding previous year workers compensation claims that are open and still have costs required to be
(ba) Restricted Cash Reserve		Restricted cash carried forward for future use.
(bb) Transform Mandurah Funding Program Reserve		To progress projects endorsed by Council under Transform Mandurah or identified through other City Strategies to support the City's Economic as
(bc) Mandurah Quay Seawall Reserve		For future maintenance/asset replacement of Mandurah Quay seawall
(bd) Community Safety		To fund the relevant actions in the Community Safety Strategy that have been identified as being funded from this reserve.
(be) Public Art Reserve		To fund public art throughout the City of Mandurah district.

11. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the City's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

Governance

To provide a decision making process for the efficient allocation of scarce resources.

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community.

Health

To provide an operational framework for environmental and community health.

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth.

Community amenities

To provide services required by the community.

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social well being of the community.

Transport

To provide safe, effective and efficient transport services to the community.

Economic services

To help promote the local government and its economic wellbeing.

Other property and services

To monitor and control operating accounts.

ACTIVITIES

Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific local government services.

Rates, general purpose government grants and interest revenue.

Supervision of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Supervision of local laws, food control, mosquito and disease control.

Operation of senior citizen's centre, youth centre and assistance to various community and voluntary services associated with families, children, aged and disabled.

Rubbish collection services, recycling services, operation of transfer station, cemetery services, administration of town planning scheme and protection of the environment.

Maintenance of halls, parks, playgrounds, sports grounds, recreation centres, various reserves and beaches; operation of libraries and other arts and cultural facilities.

Construction and maintenance of roads, drainage, works, footpaths, parking facilities and traffic signs. Maintenance of bus shelters and cleaning of streets.

Marketing & promotion of tourism, visitor centres, economic development, implementation of building and development controls.

Private works, administration and public works overheads, works depots and council plant operations.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	0	0	2,133
General purpose funding	96,879,444	91,509,874	89,033,762
Law, order, public safety	554,681	866,378	668,962
Health	250,173	215,755	236,162
Education and welfare	485,578	455,744	455,911
Community amenities	17,957,806	18,331,078	17,915,997
Recreation and culture	6,355,461	6,661,021	6,258,962
Transport	2,677,792	2,673,308	2,540,312
Economic services	2,002,587	2,483,626	1,950,526
Other property and services	240,421	277,060	132,405
	127,403,943	123,473,844	119,195,132
Grants, subsidies and contributions			
Governance	2,276	233	0
General purpose funding	3,871,997	817,298	3,343,273
Law, order, public safety	203,324	192,681	159,717
Health	265,280	273,676	294,715
Education and welfare	123,618	37,953	219,757
Community amenities	268,110	114,745	5,720
Recreation and culture	799,505	974,029	574,182
Transport	434,881	370,832	226,216
Economic services	2,080	21,658	2,080
Other property and services	1,250,385	407,823	86,700
	7,221,456	3,210,928	4,912,360
Capital grants, subsidies and contributions			
Recreation and culture	11,645,339	4,526,953	1,726,198
Transport	3,532,481	0	3,536,185
Other property and services	0	2,251,341	0
	15,177,820	6,778,294	5,262,383
Total Income	149,803,219	133,463,066	129,369,875
Expenses			
Governance	(6,167,735)	(5,522,968)	(5,548,159)
General purpose funding	(1,904,657)	(2,292,858)	(2,534,067)
Law, order, public safety	(4,010,493)	(3,832,654)	(3,730,070)
Health	(2,457,660)	(2,329,675)	(2,430,509)
Education and welfare	(4,957,938)	(4,420,898)	(4,847,856)
Community amenities	(26,162,251)	(19,946,411)	(24,973,527)
Recreation and culture	(52,289,868)	(47,705,613)	(48,491,305)
Transport	(28,225,446)	(31,821,987)	(25,263,267)
Economic services	(6,514,790)	(5,332,213)	(6,325,343)
Other property and services	(21,192,982)	(20,418,684)	(18,849,563)
Total expenses	(153,883,820)	(143,623,961)	(142,993,666)
Net result for the period	(4,080,601)	(10,160,895)	(13,623,791)

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve accounts	950,000	861,071	300,000
- Other funds	2,090,558	1,887,505	540,000
Other interest revenue	700,000	751,873	640,000
	3,740,558	3,500,449	1,480,000

* The City has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

(b) Other revenue

Reimbursements and recoveries	66,631	311,180	796,103
	66,631	311,180	796,103

The net result includes as expenses

(c) Auditors remuneration

Audit services	132,841	117,000	124,500
	132,841	117,000	124,500

(d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	744,604	541,784	906,534
expense on lease liabilities (refer Note 8)	24,766	13,756	13,669
Other finance costs	356,255	306,139	302,726
	1,125,625	861,679	1,222,929

(e) Low Value lease expenses

Office equipment	402,633		402,633
Software	16,064		16,064
Gymnasium equipment	9,454		9,454
	428,151	0	428,151

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by Council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member - Mayor Williams			
Mayor's allowance	93,380	91,997	91,997
Meeting attendance fees	49,435	48,704	48,704
Other expenses	1,749	907	1,639
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	8,000	12,405	8,000
	156,064	157,513	153,840
Elected member - Cr Knight			
Deputy Mayor's allowance	7,208	22,999	22,999
Meeting attendance fees	10,176	32,470	32,470
Other expenses	540	668	1,639
Annual allowance for ICT expenses	1,081	3,500	3,500
Travel and accommodation expenses	0	476	0
Annual allowance for training and development	1,235	1,410	4,000
	20,239	61,523	64,608
Elected member - Cr Pember			
Meeting attendance fees	10,176	32,470	32,470
Other expenses	540	500	1,639
Annual allowance for ICT expenses	1,081	3,500	3,500
Annual allowance for training and development	1,235	0	4,000
	13,032	36,470	41,609
Elected member - Cr Schumacher			
Meeting attendance fees	32,960	32,470	32,470
Other expenses	1,749	0	1,649
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,000	0	4,000
	42,209	35,970	41,619
Elected member - Cr Jackson			
Meeting attendance fees	32,960	32,470	32,470
Other expenses	1,749	0	1,639
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,000	9,213	4,000
	42,209	45,183	41,609
Elected member - Cr P Rogers			
Meeting attendance fees	10,176	32,470	32,470
Other expenses	540	0	1,639
Annual allowance for ICT expenses	1,081	4,000	3,500
Annual allowance for training and development	1,235	911	4,000
	13,032	37,381	41,609
Elected member - Cr Green			
Meeting attendance fees	10,176	32,470	32,470
Other expenses	540	446	1,639
Annual allowance for ICT expenses	1,081	3,500	3,500
Annual allowance for training and development	1,235	1,324	4,000
	13,032	37,740	41,609
Elected member - Cr Di Prinzio			
Meeting attendance fees	10,176	32,470	32,470
Other expenses	540	0	1,639
Annual allowance for ICT expenses	1,081	3,500	3,500
Annual allowance for training and development	1,235	0	4,000
	13,032	35,970	41,609
Elected member - Cr Zilani			
Meeting attendance fees	10,176	32,470	32,470
Other expenses	540	560	1,639
Annual allowance for ICT expenses	1,081	3,500	3,500
Annual allowance for training and development	1,235	1,216	4,000
	13,032	37,746	41,609
Elected member - Cr Wilkins			
Meeting attendance fees	32,960	32,470	32,470
Other expenses	1,749	0	1,639
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,000	0	4,000
	42,209	35,970	41,609
Elected member - Cr Kearns			
Meeting attendance fees	32,960	32,470	32,470
Other expenses	1,749	0	1,639
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,000	6,480	4,000
	42,209	42,450	41,609
Elected member - Cr Burns			
Meeting attendance fees	32,960	32,470	32,470
Other expenses	1,749	0	1,639
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,000	9,213	4,000
	42,209	45,183	41,609
Elected member - Cr Pond			
Meeting attendance fees	32,960	32,470	32,470
Other expenses	1,749	500	1,639
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,000	9,213	4,000
	42,209	45,683	41,609
Elected member - 6 new or re-elected councillors			
Deputy Mayor Allowance	16,137	0	0
Meeting attendance fees	136,703	0	0
Other expenses	7,254	0	0
Annual allowance for ICT expenses	14,516	0	0
Annual allowance for training and development	16,590	0	0
	191,201	0	0
Total Elected Member Remuneration	685,917	654,781	676,158
Mayor's allowance	93,380	91,997	91,997
Deputy Mayor's allowance	23,345	22,999	22,999
Meeting attendance fees	444,955	438,344	438,344
Other expenses	22,737	3,581	21,318
Annual allowance for ICT expenses	45,500	46,000	45,500
Travel and accommodation expenses	0	476	0
Annual allowance for training and development	56,000	51,384	56,000
	685,917	654,781	676,158

14. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Cash in Lieu	1,395,954	0	(350,000)	1,045,954
	1,395,954	0	(350,000)	1,045,954

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

15. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
General purpose funding	916,887	1,061,332	764,598
Law, order, public safety	554,119	655,925	590,662
Health	250,173	214,046	236,162
Education and welfare	485,578	452,784	454,845
Community amenities	17,937,805	18,008,323	17,660,037
Recreation and culture	6,355,461	6,628,739	5,992,406
Transport	2,219,771	2,209,117	2,038,724
Economic services	2,002,587	2,480,613	1,950,526
Other property and services	199,971	240,075	82,764
	30,922,352	31,950,954	29,770,724

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

Project Source						External Funding			CoM Funding					
Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2022/23	Grants	Contributions	Proceeds	Reserves	Loans	Muni			
LTFP New & Major Upgrades	Buildings and Community Facilities		23-24 Administration Centre - HVAC Renewal Design	Renewal of Administration Centre HVAC system (Design).	112,421	-	-	-	-	-	112,421			
			23-24 Automatic Transfer Switch for the MARC Generator	Installation of an automatic transfer switch for the MARC generator.	56,175	-	-	-	-	-	56,175			
			23-24 Cinema HVAC Replacement	Full replacement of the Cinema HVAC system.	224,710	-	-	-	100,000	100,000	24,710			
			23-24 Dawesville Community Centre	Detailed design and construction of multipurpose community centre to serve Dawesville and South district population for at least next 30 years. A vibrant meeting place at the heart of southern Mandurah for people of all ages abilities and cultural backgrounds.	2,247,318	2,000,000	-	-	-	-	247,318			
			23-24 Enhancements to Reserve Changerooms (unisex amenities)	Enhancements of the Change Rooms amenities to accommodate the growth in female sport.	112,421	-	-	-	-	-	112,421			
			23-24 MPAC Flytower Roof and Cladding Renewal	Renewal of MPAC Flytower Roof and Cladding.	168,597	150,000	-	-	-	-	18,597			
			23-24 MPAC Minor Renewal & Upgrade Works	Refurbishment of the MPAC.	337,131	-	-	-	300,000	-	37,131			
			23-24 Solar Plan	2023/24 Solar Plan.	56,175	-	-	-	50,000	-	6,175			
			23-24 MPAC HVAC Renewal (Design)	Renewal of MPAC HVAC system (Design).	224,710	-	-	-	200,000	-	24,710			
			23-24 Christmas Decorations Program	Implementation of the City's Christmas Strategy to decorate within the City, along Eastern Foreshore, Mandar Square and Stirling Point.	170,001	-	-	-	-	-	170,001			
			23-24 CSRFF Program - Small Grants	To pre allocate an amount of money for the sport and recreation club requests through the Community Sport and Recreation Facility Fund.	150,000	-	-	-	-	-	150,000			
			23-24 Upgrade the WMC CCTV Server	Upgrade existing WMC CCTV server to a larger size.	8,000	-	-	-	8,000	-	-			
			Parks and Open Space		Yalgorup National Park	Complete construction of the Yalgorup NP northern access road. Subject to the specific outcomes of the detailed design process, implement the recommended Eco-Tourism Product Development – Stage 1 activities which is likely to include; Yalgorup Beach Experience - Tims Thicket Rd to White Hills Rd.	100,000	100,000	-	-	-	-	-	
					23-24 Bin Enclosures Upgrade	23/24 Bin Enclosures Upgrade.	58,131	-	-	-	50,000	-	8,131	
	23-24 Blythwood Reserve	Redevelop Blythwood Reserve.			332,257	-	-	-	-	200,000	132,257			
	23-24 Coodanup Foreshore	Implementation of the Coodanup FS Landscape Masterplan.			1,379,218	-	-	-	150,000	1,200,000	29,218			
	23-24 Merlin Street Activation Plan - Implementation	Implementation of Merlin Street Reserve Activation Plan.			417,234	150,000	-	-	250,000	-	17,234			
	23-24 North Mandurah Irrigation Water Supply	To build production bore infrastructure to enable access to the superficial aquifer which will provide a dual aquifer water source for Lakelands, Rushton Park, Bortolo Oval, Eastern Foreshore, Mandurah Ocean Marina and Mariners Cove.			182,234	-	-	-	-	-	182,234			
	23-24 Wilderness Reserve	Redevelop Wilderness Reserve.			537,192	-	-	-	-	400,000	137,192			
	23-24 Major Public Artworks	Cumulative funds to commission large scale public artworks.			90,000	-	-	-	-	-	90,000			
	23-24 Dawesville Channel SE Foreshore Upgrade Stage 1	Design and implementation of Dawesville Foreshore Reserve upgrade.			825,136	350,000	-	-	450,000	-	25,136			
	23-24 Dawesville Channel SE Foreshore Upgrade	Design of Carpark to support SE Foreshore Upgrade.			20,829	-	-	-	-	-	20,829			
	23-24 Dawesville Channel SE Foreshore - Car Park Design	Design of Carpark to support SE Foreshore Upgrade.			17,659	-	-	-	-	-	17,659			
	23-24 Ormsby Terrace Car Park	Ormsby Tce Carpark upgrades (Design).			68,037	-	-	-	-	-	68,037			
	23-24 WMC Road Reseal	Road Reseal at the front of the Waste Management Centre (between incoming weighbridge and front entrance).	49,100	-	-	-	40,000	-	9,100					
	LTFP New & Major Upgrades Total					7,944,686	2,750,000	-	-	1,598,000	1,900,000	1,696,686		
LTFP Renewal/Upgrade Program		Buildings Renewal Program	23-24 BR Avalon Foreshore Ablution Building Renewal (Design)	Renewal of Avalon Foreshore Ablution services.	45,850	-	-	-	-	-	45,850			
			23-24 BR Billy Dower Youth Centre Flooring	Renewal of Billy Dower Youth Centre Flooring.	41,561	-	-	-	-	-	41,561			
			23-24 BR EMCC - Mandurah Community Centre Flooring	Renewal of EMCC - Mandurah Community Centre Flooring.	129,247	-	-	-	-	-	129,247			
			23-24 BR EMCC - Tuart Avenue Building Flooring	Renewal of EMCC - Tuart Avenue Building Flooring.	59,528	-	-	-	-	-	59,528			
			23-24 BR Falcon Library Flooring	Renewal of Falcon Library Flooring.	48,267	-	-	-	-	-	48,267			
			23-24 BR Falcon Library HVAC	Renewal of Falcon Library HVAC.	56,175	-	-	-	-	-	56,175			
			23-24 BR Lions Club of Mandurah Flooring	Renewal of Lions Club Flooring.	20,179	-	-	-	-	-	20,179			
			23-24 BR Mandurah Bowling and Recreation Club Flooring	Renewal of Mandurah Bowling and Recreation Club Flooring.	33,723	-	-	-	-	-	33,723			
			23-24 BR Mandurah Community Museum House Flooring	Renewal of Mandurah Community Museum House Flooring.	28,088	-	-	-	-	-	28,088			
			23-24 BR Rushton Park Stadium Flooring	Renewal of Rushton Park Stadium Flooring.	157,335	-	-	-	150,000	-	7,335			
			23-24 BR Rushton Park North Pavilion Roof	Renewal of Rushton Park North Pavilion.	393,307	-	-	-	-	250,000	143,307			
			23-24 BR Civic Centre HVAC & Roof (Design)	Renewal of Civic Centre Roof and HVAC Design.	231,117	-	-	-	200,000	-	31,117			
			Buildings Renewal Program Total					1,244,376	-	-	-	350,000	250,000	644,376
			Boardwalks Renewal Program		23-24 BW Henson St Beach Access	Renewal of Henson St Beach Access.	138,781	-	-	-	-	-	138,781	
					23-24 BW Warrungup Spring Reserve Boardwalk (Design)	Renewal of Warrungup Spring Reserve Boardwalk (Design).	27,699	-	-	-	-	-	27,699	
					23-24 BW Westview Parade Foreshore Boardwalk Renewal	Renewal of Westview Parade Foreshore Boardwalk.	25,243	-	-	-	-	-	25,243	
			Boardwalks Renewal Program					191,723	-	-	-	-	191,723	
			Fencing Renewal Program		23-24 FR Fisheries Boatshed (Soldiers Cove Terrace)	Renewal of Fisheries Boatshed (Soldiers Cove Terrace) Garrison fencing.	12,602	-	-	-	-	-	12,602	
Renewal of Island Point DBCA fencing.	91,330	-				-	-	-	-	91,330				
Renewal of Orion Reserve beachfront and accessway Fencing.	10,858	-				-	-	-	-	10,858				
Renewal of Rushton Park - Tennis Centre chain mesh Fencing.	129,107	-				-	-	-	-	129,107				
Renewal of Sabina Drive Foreshore & Madora Bay Karinga Foreshore beachfront and accessway Fencing.	60,930	-				-	-	-	-	60,930				
Renewal of San Remo Beach & Eros Reserve beachfront and accessway Fencing.	39,706	-				-	-	-	-	39,706				
Renewal of Watersun Beach beachfront and accessway Fencing.	86,043	-				-	-	-	-	86,043				
Fencing Renewal Program						430,576	-	-	-	-	430,576			

						External Funding			CoM Funding		
Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2022/23	Grants	Contributions	Proceeds	Reserves	Loans	Muni
LTFP Renewal/Upgrade Program		Parks Renewal Program	23-24 PR BBQ Renewal Program	2023/24 BBQ Renewal Program.	215,841	-	-	-	-	-	215,841
			23-24 PR Falcon Reserve	Dugout Renewal at Falcon Reserve.	34,751	-	-	-	-	-	34,751
			23-24 PR Parks Furniture Renewal	2023/24 Parks Furniture Renewal.	28,965	-	-	-	-	-	28,965
			23-24 PR Performing Arts Centre - Retaining Wall	Performing Arts Centre - Retaining Wall Renewal.	48,726	-	-	-	-	-	48,726
			23-24 PR Quandong Reserve	Quandong Reserve - Minor Structure Renewal.	89,636	-	-	-	-	-	89,636
			23-24 PR Rushton Park	Rushton Park - Dugout Renewal.	51,313	-	-	-	-	-	51,313
			23-24 PR Synthetic Turf Renewal	2023/24 Synthetic Turf Renewal.	42,186	-	-	-	-	-	42,186
					511,419	-	-	-	-	-	511,419
		Parks Renewal Program	23-24 PGR Abraham France	Playground Renewal of Abraham France.	12,540	-	-	-	-	-	12,540
		Playground Renewal Program	23-24 PGR Blythwood Reserve	Playground Renewal of Blythwood Reserve.	54,826	-	-	-	-	-	54,826
			23-24 PGR Coodanup Community Centre	Playground Renewal of Coodanup Community Centre.	39,064	-	-	-	-	-	39,064
			23-24 PGR Floribunda Park Stage 1	Playground Renewal of Floribunda Park (Stage 1).	36,702	-	-	-	-	-	36,702
			23-24 PGR Montego Reserve	Playground Renewal of Montego Reserve.	57,831	-	-	-	-	-	57,831
					200,963	-	-	-	-	-	200,963
		Playground Renewal Program	23-24 SF Catapillar Park	Renewal of Softfall Rubber at Caterpillar Park.	21,283	-	-	-	-	-	21,283
		Softfall Replacement Program	23-24 SF Floribunda Park	Renewal of Softfall Rubber at Floribunda Park.	43,345	-	-	-	-	-	43,345
			23-24 SF Keith Holmes Reserve	Renewal of Softfall Rubber at Keith Holmes Reserve.	27,183	-	-	-	-	-	27,183
			23-24 SF Badgerup Park	Renewal of Softfall rubber at Baderup Park.	60,669	-	-	-	-	-	60,669
					152,481	-	-	-	-	-	152,481
		Park & Machinery Renewal Program	Miscellaneous Equipment	2023/2024 Program.	78,500	-	-	13,829	-	-	64,671
			Parks and Mowers	2023/2024 Program.	375,000	-	-	94,992	-	-	280,008
			Replacement Light Commercial Vehicles	2023/2024 Program.	704,000	-	-	349,637	-	-	354,363
			Replacement Light Passenger Vehicles	2023/2024 Program.	455,500	-	-	193,918	-	-	261,582
			Trailers	2023/2024 Program.	18,000	-	-	2,201	-	-	15,799
			Trucks and Buses	2023/2024 Program.	774,500	-	-	232,506	-	-	541,994
					2,405,500	-	-	887,083	-	-	1,518,417
		Discretionary Traffic Management Program	23-24 TM Esperance Avenue Pedestrian Refuge	TM Esperance Avenue - Traffic Management.	40,111	-	-	-	-	-	40,111
			23-24 TM Halls Head Parade & Leighton Road Intersection	Halls Head Parade & Leighton Road raised intersection treatment.	75,370	-	-	-	-	-	75,370
			23-24 TM Samphire Cove ACROD Bay	Samphire Cove ACROD Bay installation.	24,436	-	-	-	-	-	24,436
					139,917	-	-	-	-	-	139,917
		Discretionary Traffic Management Program	23-24 TM Clarice St	Clarice St - Traffic Management (State Blackspot).	244,671	146,666	-	-	-	-	98,005
		Local Area Traffic Management Program	23-24 TM Mandurah Tce/Adonis Rd	Mandurah Tce/Adonis Rd - Traffic Management (State Blackspot).	70,455	38,440	-	-	-	-	32,015
			23-24 TM Meadow Springs Drive Bridge	Meadow Springs Drive Bridge - Traffic Management Design.	51,437	-	-	-	-	-	51,437
			23-24 TM Wanjeep St	Wanjeep St - Traffic Management (State Blackspot).	422,616	263,333	-	-	-	-	159,283
			23-24 TM White Hill Road	White Hill Rd - Road Sealing (State Blackspot).	570,743	353,334	-	-	-	-	217,409
					1,359,921	801,773	-	-	-	-	558,148
		Road Renewal Rehabilitation Program	23-24 RR Guillardon Tce/Karringa Rd	Guillardon Tce/Karringa Rd - Road Rehabilitation	481,047	-	-	-	-	390,000	91,047
			23-24 RR Mayfair Mews	Mayfair Mews - Road Rehabilitation	309,729	250,000	-	-	-	-	59,729
			23-24 RR Quarry Way	Quarry Way - Road Rehabilitation	614,742	500,000	-	-	-	-	114,742
			23-24 RR Tara St	Tara St Rd - Road Rehabilitation	161,193	45,000	-	-	-	90,000	26,193
					1,566,710	795,000	-	-	-	480,000	291,710
		Road Renewal Resurface Program	23-24 RS Balwina Court	Balwina Court - Road Resurface.	90,995	-	-	-	50,000	-	40,995
			23-24 RS Castleward St	Castleward St - Road Resurface.	48,347	-	-	-	35,000	-	13,347
			23-24 RS Dalby St	Dalby St - Road Resurface.	65,471	50,000	-	-	-	-	15,471
			23-24 RS Leyburn Drv	RS Leyburn Drv - Road Resurface.	224,216	45,708	-	-	-	150,000	28,508
			23-24 RS Soldiers Cove Tce and Bolton St	Soldiers Cove Tce and Bolton St - Road Resurface.	146,427	-	-	-	-	80,000	66,427
			23-24 RS Tara St	Tara St - Road Resurface.	87,595	-	-	-	55,000	-	32,595
			23-24 RS Thisbe Drv	Thisbe Drv - Road Resurface.	102,182	-	-	-	60,000	-	42,182
			23-24 RS Westbourne Pass	Westbourne Pass - Road Resurface.	161,906	-	-	-	-	100,000	61,906
			23-24 RS Cambridge Drv	Cambridge Drv - Road Resurface.	307,903	-	-	-	-	250,000	57,903
			23-24 RS Carter St	Carter St - Road Resurface.	45,347	-	-	-	35,000	-	10,347
			23-24 RS Charon Rd	Charon Rd - Road Resurface.	196,092	150,000	-	-	-	-	46,092
			23-24 RS Council Cl	Council Cl - Road Resurface.	63,471	-	-	-	50,000	-	13,471
			23-24 RS Dior Place	Dior Place - Road Resurface.	73,471	-	-	-	50,000	-	23,471
			23-24 RS Everlasting Retreat	Everlasting Retreat - Road Resurface.	201,092	-	-	-	-	150,000	51,092
			23-24 RS Glenroy Drv	Glenroy Drv - Road Resurface.	37,347	-	-	-	-	-	37,347
			23-24 RS Harvey View Drv	Harvey View Drv - Road Resurface.	141,844	-	-	-	-	100,000	41,844
			23-24 RS Hibiscuss Rise	Hibiscuss Rise - Road Resurface.	43,347	-	-	-	30,000	-	13,347
			23-24 RS Kelly St	Kelly St - Road Resurface.	45,347	-	-	-	22,362	-	22,985
			23-24 RS Littleton St	Littleton St - Road Resurface.	220,216	-	-	-	-	160,000	60,216
			23-24 RS Maria Pl	Maria Pl - Road Resurface.	105,657	-	-	-	70,000	-	35,657
			23-24 RS Mayfair Mews	Mayfair Mews - Road Resurface.	112,857	-	-	-	-	70,000	42,857
			23-24 RS Quarry Road	Quarry Road - Road Resurface.	221,216	-	-	-	-	170,000	51,216
			23-24 RS Rakoa St	Rakoa St - Road Resurface.	153,906	100,000	-	-	-	-	53,906
			23-24 RS Rouse Rd	Rouse Rd - Road Resurface.	144,844	25,000	-	-	-	70,000	49,844
			23-24 RS Sandalwood Pde	Sandalwood Pde - Road Resurface.	163,906	-	-	-	-	100,000	63,906
			23-24 RS Sedgemere Tce	Sedgemere Tce - Road Resurface.	103,657	-	-	-	70,000	-	33,657
			23-24 RS Skud St	Skud St - Road Resurface.	77,533	-	-	-	60,000	-	17,533
			23-24 RS Spinaway Pde	Spinaway Pde - Road Resurface.	26,285	-	-	-	-	-	26,285
			23-24 RS Talbot St	Talbot St - Road Resurface.	60,409	-	-	-	50,000	-	10,409
			23-24 RS Thomson St	Thomson St - Road Resurface.	217,427	-	-	-	-	160,000	57,427
			23-24 RS Wilkins St	Wilkins St - Road Resurface.	107,657	-	-	-	-	40,000	67,657
					3,797,772	370,708	-	-	637,362	1,600,000	1,189,702

Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2022/23	External Funding			CoM Funding		
						Grants	Contributions	Proceeds	Reserves	Loans	Muni
		Road Upgrade Program	23-24 RC Peel Street Stage 4	Road upgrade of Peel Street (Sutton St to Anstruther Rd).	1,712,021	1,000,000	-	-	200,000	470,000	42,021
		Road Upgrade Program			1,712,021	1,000,000	-	-	200,000	470,000	42,021
		Shared Paths New	23-24 SP Caspar Road	Caspar Road - New Path.	120,551	-	-	-	-	-	120,551
		Shared Paths New			120,551	-	-	-	-	-	120,551
		Shared Paths Renewal Program	23-24 SP Apollo Place	Apollo Place - Path Renewal.	34,313	-	-	-	-	-	34,313
		Shared Paths Renewal Program	23-24 SP Guillardon Tce/Karinga Rd	Guillardon Tce/Karinga Rd - Path Renewal.	29,820	-	-	-	-	-	29,820
		Shared Paths Renewal Program			64,133	-	-	-	-	-	64,133
		Waterways Renewal Program	23-24 WR South Harbour Paving	Renewal of paving at South Harbour.	161,553	-	-	-	-	-	161,553
		Waterways Renewal Program	23-24 WR Seashells Seawall	Renewal of seawall - Design and forward works.	41,356	15,000	-	-	-	-	26,356
		Waterways Renewal Program			202,909	15,000	-	-	-	-	187,909
		Road Renewal - Drainage Program	23-24 DR Mary Street (Stage 1) - Drainage Renewal	Mary Street (Stage 1) - Drainage Renewal.	274,708	-	-	-	200,000	-	74,708
		Road Renewal - Drainage Program			274,708	-	-	-	200,000	-	74,708
		Car Park Renewal Program	23-24 CP Stewart Street	Stewart Street - Carpark Renewal.	48,489	-	-	-	-	-	48,489
		Car Park Renewal Program			48,489	-	-	-	-	-	48,489
		Cycle Path New Program	23-24 SP Falcon Coastal Shared Path - Stage 1	Falcon Coastal Shared Path - Stage 1.	1,160,653	550,000	-	-	-	400,000	210,653
		Cycle Path New Program			1,160,653	550,000	-	-	-	400,000	210,653
		Individual Programs	Site Main Switchboard Program	Site Main Switchboard Program.	56,175	-	-	-	-	-	56,175
		Individual Programs	Street Furniture New Program	SF Street Furniture.	51,803	-	-	-	-	-	51,803
		Individual Programs	Street Lighting New Program	Street Lighting New Program.	57,762	-	-	-	-	-	57,762
		Individual Programs	Street Lighting Renewal Program	Street Lighting Renewal Program.	107,762	-	-	-	-	-	107,762
		Individual Programs	Signage Renewal Program	Signage Renewal Program.	40,808	-	-	-	-	-	40,808
		Individual Programs	Parks and Reserves Signage New	Parks and Reserves Signage New.	40,998	-	-	-	-	-	40,998
		Individual Programs	Drinking Fountains New Program	Drinking Fountain Renewal.	26,000	-	-	-	-	-	26,000
		Individual Programs	Vehicle & Small Plant Program New	2023-24 Program	145,200	-	-	-	-	-	145,200
		Individual Programs	Furniture & Equipment Renewal Program	Furniture & Equipment.	41,461	-	-	-	-	-	41,461
		Individual Programs	BMX/Pump Track Renewal	BMX/Pump Track Renewal.	83,248	-	-	-	-	-	83,248
		Individual Programs	Irrigation Renewal Program	Irrigation Renewal Program - Central Irrigation Management System renewal - staged over 3 years.	90,435	-	-	-	-	-	90,435
		Individual Programs Total			741,652	-	-	-	-	-	741,652
LTFF Renewal/Upgrade Program Total					16,326,475	3,532,481	-	887,083	1,387,362	3,200,000	7,319,549
Other	Parks and Open Space		23-24 Missing Person Memorial Mandurah Upgrade	Upgrade of Missing Person Memorial	20,000	-	20,000	-	-	-	-
	Roads and Transport		Smart Street Mall Upgrade	Remaining works to be completed in Smart Street Mall including shelters, timber seating and feature seating.	492,595	-	-	-	31,321	400,000	61,274
			23-24 Sutton Farm - Car Parking	Design of Car Park as per Council Commitment to Development Contribution (pending proponent final agreement).	113,680	-	-	-	-	-	113,680
Other Total					626,275	-	20,000	-	31,321	400,000	174,954
2022-2023 Carryovers	Buildings and Community Facilities		Dawesville Community Centre	Detailed design and construction of multipurpose community centre to serve Dawesville and south district population for at least next 30 years.	489,370	469,523	-	-	19,847	-	-
			MARC Leisure Pool Acoustics	Installation from recommendations of detailed design/consultants.	307,400	-	-	-	307,400	-	-
			MPAC Internal Refurb	Refurbishment of the MPAC.	27,793	-	-	-	7,793	-	20,000
			Works & Services Building Refurb	Refurbishment of the Built & Natural Environment Building (Ormsby Terrace).	102,805	-	-	-	102,805	-	-
			ManPAC RVIF Lighting		266,755	-	-	-	266,755	-	-
			Solar Plan 2021/22	2021/22 Solar Plan.	45,260	-	-	-	45,260	-	-
			MARC Roof Repairs	Enhancements of the change rooms amenities to accommodate the growth in female sport	3,860,829	877,524	2,900,000	-	83,305	-	-
			22-23 Enhancements to Reserve Changerooms	Planning/scoping works only for internal refurbishment of MPAC.	23,300	-	-	-	-	-	23,300
			22-23 MPAC Internal Refurb		55,000	-	-	-	-	-	55,000
			Works & Services Building Refurb	Refurbishment of the Built & Natural Environment Building (Ormsby Terrace).	555,376	-	-	-	-	-	555,376
			Install walls and roof to the Camera Deck at Rushton Main	Installation of walls and roof to the camera deck on top of the roof for future televised games/events, to accommodate the safe delivery of televised events.	15,500	-	-	-	-	-	15,500
			MPAC - External Steelwork	All high level external steelwork over boardwalks, balconies, covered way and canopies due for repainting after ten years. Signs of rusting is evident and requires immediate attention.	85,000	-	-	-	-	-	85,000
			Civic Building Roof Renewal	Assessment/Consultants review for roof renewal.	66,065	-	-	-	57,541	-	8,524
			Mandurah Community Museum Roof & Gutters	Replacement of roof and gutters (part).	34,326	-	-	-	-	20,000	14,326
			MARC Sauna Expansion & Refurbishment	Expand and refurbish sauna.	35,000	-	-	-	-	-	35,000
			PBSLSC - External Steelwork Painting	Existing first floor balcony galvanised structural steel balustrading is showing signs of rusting.	30,000	-	-	-	-	-	30,000
			Refurbishment of Billy Dower Youth Centre	Concept design to address 3 options identified.	45,000	-	-	-	-	-	45,000
			Changing Places Eastern Foreshore Mandurah		140,075	140,075	-	-	-	-	-
			MPAC Fly Tower and Auditorium Facade Cladding and Roof		98,611	-	-	-	-	-	98,611
			Falcon eLibrary Air Conditioning		144,943	-	-	-	33,390	-	111,253
			WMC Tipping Shed	Replace/upgrade concrete floor on commercial tipping floor.	142,616	-	-	-	142,616	-	-
			Tims Thicket Waste Facility - Decommissioning	Remove the septage waste infrastructure (pond liners, pipework, tanks, fencing, receival tank and valves, associated equipment etc) at the Tims Thicket Waste Facility and rehabilitate the site.	10,000	-	-	-	10,000	-	-
			WMC - Upgrade Fire Fighting Infrastructure	Upgrade the fire fighting infrastructure at the Waste Management Centre to ensure it meets statutory requirements.	150,000	-	-	-	150,000	-	-
				For stage 3 of the consultancy services that will cover the final design of the remedial works needed.	57,121	-	-	-	11,023	37,603	8,495
	Coastal and Marine		Cambria Island Abutment Walls Repair	Upgrade boat ramp jetty at Riverview Foreshore.	74,826	-	-	-	-	-	74,826
			Birchley Road Boat Ramp Jetty	Swap out 2-4 gully grates for recessed and falling grated/combo SEP integrated to existing system.	25,000	-	-	-	-	-	25,000
	Stormwater Drainage		DR 130 Mandurah Terrace	Footpath and crossover modification with new pits and storage at low point.	44,799	-	-	-	-	-	44,799
			DR 30 George Street Drainage Improvement	Modification to pit/pipe network to include overflow to wetland buffer adjacent to site, when road inundation occurs.	20,522	-	-	-	-	-	20,522
			DR Cervantes Drive		234,380	-	-	-	-	-	234,380
			DR Colonial Court Drainage Upgrade - Stage 1	Drainage catchment upgrade with inlet improvement and subsurface storage (Sheoak, Red Gum & Acacia Closes). Potential for Tree Pits.	50,264	-	-	-	-	-	50,264
			DR Hopetoun Bend Drainage Upgrade	Kerbing and road geometry modification to entrance of common access, drainage inlet duplication.	42,652	-	-	-	-	-	42,652
			DR Loton Road/Ashley Terrace Intersection Stage 1	Drainage and kerbing upgrade with subsurface storage.	169,317	-	-	-	-	169,317	-
			Lakelands DOS Sports Specific Infrastructure	Project completion including floodlights and sports ground infrastructure.	2,762,166	2,579,490	-	-	87,993	94,683	-
	Waterfront Development		Eastern Foreshore South Precinct	Completion of Estuary Pool, upgrade of adjacent reserve area, new toilet facility and completion of recreation precinct on Western Foreshore.	1,989,677	-	-	-	458,733	1,530,944	-
			Western Foreshore Recreation Precinct	Completion of Estuary Pool, upgrade of adjacent reserve area, new toilet facility and completion of recreation precinct on Western Foreshore.							

						External Funding			CoM Funding				
Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2022/23	Grants	Contributions	Proceeds	Reserves	Loans	Muni		
2022-2023 Carryovers	Parks and Open Space		Bortolo Fire Track Water Infrastructure		18,877	-	-	-	-	-	18,877		
			Mandurah Netball Feasibility Study - CSRFF	The undertaking of a needs assessment and feasibility study for Mandurah Netball.	35,704	-	-	-	24,255	-	11,449		
			Central Irrigation Management System Renewal	Replacement of the Waterman controller system at 23 sites throughout the city.	90,000	-	-	-	90,000	-	-		
			Bortolo Park Drainage Basin	Completion of WSUD project.	23,228	-	-	-	23,228	-	-		
			Pleasant Grove Foreshore	New boardwalk and viewing platform with seating and estuary access.	64,132	-	-	-	9,000	42,574	12,559		
			Tickner Reserve Final Stage	Final stage landscape upgrade including path connections, additional planting, mulch, exercise equipment and shade.	70,374	-	-	-	26,414	43,960	-		
			Yalgorup National Park	Detailed Design Planning - to be undertaken in partnership with DBCA (Department of Biodiversity, Conservation and Attractions) to undertake detailed planning and implementation of the Yalgorup National Park Recreational Master Plan. Design for connecting Quail Rd to the new northern access point.	281,719	29,674	-	-	228,105	-	23,940		
			Eastport Foreshore Upgrade	Including car bays, grass, shelter, picnic seats and path.	148,534	148,534	-	-	-	-	-		
			Lakes Lawn Cemetery - Plinths and Irrigation Upgrade	The installation of 300 new plinths at Lakes Lawn Cemetery and the upgrade of irrigation.	33,528	-	-	-	-	-	33,528		
			Kangaroo Paw Park	Kangaroo Paw Park Stage 1. Meeting place structure, bespoke play, and interpretive and educational design features.	34,492	-	-	-	-	34,492	-		
			Observation Deck, Watersun Drive	Replacement of "Not Fit For Purpose" balustrade to observation deck and access ramp.	87,000	-	-	-	-	-	87,000		
			Falcon Bay Stage 5 of 5	New path connections, all accessible ramp to beach, small boardwalk with viewing platform and landscape treatment including new trees and coastal planting.	377,929	-	-	-	-	304,595	73,334		
			Riverside Boardwalk	Compliant all accessible boardwalk.	93,901	-	-	-	-	42,258	51,643		
			St Ives Boardwalk	Compliant all accessible boardwalk.	94,167	-	-	-	-	44,765	49,402		
			Seascapes boardwalk, steps lookout node	Compliant all accessible boardwalk.	282,503	-	-	-	-	155,864	126,639		
			Central Irrigation Management System	Renewal - Year 2 of 3 year program.	90,000	-	-	-	-	-	90,000		
			Suncrest Meander Playground	Renewal of play structure.	35,000	-	-	-	-	-	35,000		
			Bruce Crosswell Reserve Playground	Renewal of play structure and swing set.	49,800	-	-	-	-	10,000	39,800		
			Tickner Reserve Playground	Playground assessed in Playcheck 2019 Safety Audit. Play equipment requires renewal.	45,000	-	-	-	-	10,000	35,000		
			Karri Karri Pass Playground	Renewal of play structure, slides and climbing equipment.	45,000	-	-	-	-	-	45,000		
			Bortolo Reserve Playground	Renewal of play structure and swing sets.	52,390	-	-	-	-	20,000	32,390		
			Bruce Crosswell Reserve Stage 1 of 2	Remove wooden panel fencing and replace with limestone blocks and galvanised steel inserts.	130,020	-	-	-	-	104,000	26,020		
			Meadow Springs Golf Course Fence	Undertake safety audit, and manage to failure.	40,000	-	-	-	40,000	-	-		
			2022-23 Falcon Reserve Activation Plan - Implementation	Install shade sail over playground.	27,990	-	-	-	-	-	27,990		
			2022-23 South Harbour Paving Upgrades	Replace footpaths, service pits, garden beds and landscaping along The Lido between Keith Holmes Reserve and Marco Polo Drive.	64,046	-	-	-	-	48,000	16,046		
	Plant & Machinery		Tim's Thicket Weighbridge	Installation of above ground weighbridge adjacent to the gatehouse at the Tims Thicket Waste facility.	150,000	-	-	-	150,000	-	-		
			Replacement LPV	2022-23 Program.	86,574	-	-	40,379	-	-	46,195		
			Replacement LCV	2022-23 Program.	150,872	-	-	60,307	-	-	90,565		
			New - LPV	2022-23 Program.	40,000	-	-	-	40,000	-	-		
			Trucks and Buses	2022-23 Program.	960,241	-	-	209,743	148,241	-	602,257		
			Construction Vehicles	2022-23 Program.	564,648	-	-	174,989	172,238	-	172,421		
			Parks and Mowers	2022-23 Program.	504,368	-	-	156,594	111,025	-	236,749		
			New Heavy Vehicle	2022-23 Program.	872,731	-	-	-	170,731	-	702,000		
			Smart Street Mall Upgrade	Improve physical presentation of the Smart St Mall streetscape.	208,679	-	-	-	-	208,679	-		
			SL Light pole replacement	Replacement of street light poles as required.	104,198	-	-	-	-	-	104,198		
	Roads and Transport		SP Pleasant Grove POS	New Shared Path connection to existing path network and new boardwalk.	38,707	-	-	-	6,500	25,122	7,085		
			RC Peel Street Stage 3	Upgrade to 4 lanes following undergrounding of power in 21/22. Service relocation and continuation of northern lanes and median from Forrest Street to Sutton Street.	1,343,906	815,806	-	-	-	500,000	28,100		
			SP Halls Head PSP	Construction of new high quality shared cycle path from Robert Point to Clipper Way.	773,889	29,054	-	-	451,544	200,000	93,291		
			Falcon Reserve Activation Plan - Stage 3	Provision of new car park access to football club, re-align fence and gates. Develop on-street parking and pedestrian paths. Improve path links throughout the Reserve.	57,826	-	-	-	-	29,574	28,252		
			City Centre Streetscape Upgrades	Design/Consultation only. Mandurah Terrace/Smart Street alterations. Proposed construction 23/24.	100,000	-	-	-	100,000	-	-		
			Dawesville Channel SE Foreshore Upgrade	Design only. New roundabout at intersection Estuary Road/Thisbe Street and carparking. Proposed construction 23/24.	141,150	-	141,150	-	-	-	-		
			Resurface of the Driveway to the Mandurah Tennis Club	Resurface the driveway at the Mandurah Tennis Club.	16,327	-	-	-	-	-	16,327		
			Senior Citizens Carpark	Safe crossing point, relocate bus parking to accommodate access point.	100,000	-	-	-	-	88,000	12,000		
			RR Olive Road	Reconstruct intersection with Old Coast Road and resurface up to Yilberra Drive.	151,512	55,000	-	-	-	-	96,512		
			RS Stock Road, Parklands	Full length.	48,200	-	-	-	-	-	48,200		
			22-23 TM Discretionary Traffic Management	Miscellaneous projects throughout the year.	70,733	-	-	-	-	-	70,733		
			TM Estuary Road Delineation	Install RRPM's and signage.	27,672	8,306	-	-	-	-	19,366		
			SL Old Coast Road/McLarty Road/Leeward Road Ent	Upgrade street lighting to Australian Standards.	43,526	41,230	-	-	-	-	2,295		
			SL Lakes Road/Murdoch Drive	Upgrade street lighting to Australian Standards.	84,977	40,947	-	-	-	-	44,030		
			Torcello Mews Canal PAW Renewal	Install new footpath including canal wall works and raise streetlight and bollard footings to required finished level.	30,421	-	-	-	-	6,363	24,058		
			Trails Project	Development of the 30km Island Shared-use Trail suitable for walking, running and cycling and the establishment of a suite of watercraft launch sites across the inlet, estuary and rivers.	696,345	599,025	-	-	75,000	-	22,321		
			WMC - Upgrade Recycling Area Stage 1	Upgrade greenwaste and industrial recycling areas at the Waste Management Centre in accordance with approved concept plan. Stage 1 - Road works. Stage 2 concrete hardstands and bunker walls.	20,000	-	-	-	20,000	-	-		
2022-23 Carryovers					21,904,285	5,834,189	3,041,150	642,012	3,715,742	3,770,791	4,900,400		
Grand Total					46,801,720	12,116,670	3,061,150	1,529,095	6,732,425	9,270,791	14,091,589		



Statement of Object and Reasons for Imposing Differential Rates for 2023/24

The following Statement is provided in accordance with Section 6.36 of the *Local Government Act 1995* to inform ratepayers of the City of Mandurah's Objects and Reasons for the differential rates being proposed for the 2023/2024 financial year.

The City of Mandurah applies a differential rate in the dollar depending on the characteristics and/or uses of the land, with the gross rental value (GRV) to determine the rates levied for each land that is rateable.

This document outlines the objects and reasons for implementing differential general rates.

Proposed Rates

The City proposes to impose differential general rates to all gross rental values in its district according to one or a combination of:

- The purpose for which land is zoned.
- Whether or not the land is vacant land.

For the 2023/24 year, Council is proposing to impose five differential rates as shown in the table below:

Category	Rate in the dollar	Minimum Rate
Residential Improved	\$0.08624	\$1,236
Residential Vacant	\$0.16535	\$1,023
Business Improved	\$0.09410	\$1,236
Business Vacant	\$0.17248	\$1,236
Urban Development	\$0.15374	\$1,236

Objects and reasons

The following are the objects and reasons for each of the differential rates:

Residential improved land – rate in the dollar \$0.08624

Object This proposed rate in the dollar is regarded as the base rate as it represents the greatest number of properties in the City. It is for properties that are zoned and used for residential purposes.

Reason This rate aims to ensure that all ratepayers contribute towards local government services and programs.

Residential vacant - rate in the dollar \$0.16535

Object This proposed rate in the dollar is set at a higher level as the City wishes to promote the development of all properties to their full potential.



Reason This rate in the dollar will act to deter land holdings and acts to stimulate residential development.

Business improved - rate in the dollar \$0.09410

Object This rate is to recognise that certain expenditures in the budget are specifically directed towards the economic development of the City and the additional costs associated with the service provision related to business activities.

Reason This rate will ensure that the City meets the level of service costs associated with business properties and the area within which they are situated, including:
(a) provision and maintenance of road infrastructure and streetscapes including road renewals and upgrades, car parking, footpaths and traffic issues; and
(b) activation, facilitation and amenity improvements to promote the economic and social attractiveness to businesses areas.

Business vacant - rate in the dollar \$0.17248

Object This rate is set at a higher level as the City wishes to promote the development of all properties to their full potential.

Reason This rate in the dollar will act to encourage commercial development and stimulate economic growth.

Urban development - rate in the dollar \$0.15374

Object This proposed rate in the dollar relates to land held for future development (super-lots larger than 10 hectares in size). The City wishes to promote the development of all properties to their full potential.

Reason As with other vacant land rates, this rate is set at a higher level to deter the holding of land and acts to stimulate residential development. .

Specified Area Rates (SAR)

The City imposes Specified Area Rates (SAR) on certain locations in the district. SAR's enable the enhancement and maintenance of the general amenity of an area by way of increased service levels for the benefit of the owners/residents who live or work in the area.

The authority to impose specified area rates is set out in section 6.37 of the *Local Government Act 1995* (the Act). This section of the Act requires that the money raised from a SAR be used solely for the purpose which the rate was imposed, with any residual amount remaining being placed in a reserve for that same purpose.

Waterside Canals - rate in the dollar \$0.0000 (no charge this financial year)

This is levied on all properties within the Waterside Canals. The purpose of the rate is for owners to make a reasonable contribution toward maintaining and managing the canals. There is sufficient funds in the Waterside Canals SAR Reserves Account to cover the proposed expenditure of canal water quality testing, canal management fee, canal hydrographic survey costs and litter control.

Note: All owners are required to maintain/replace the canal walls on their land.

Mandurah Ocean Marina – rate in the dollar \$0.01170

This is levied on all properties within the Mandurah Ocean Marina. The purpose is to provide for an enhanced maintenance standard and asset replacement costs. The SAR proposed expenditure includes maintaining navigable depths in the entrance, basin and boat ramp, maintenance to reflection wall along Breakwater Parade, maintenance of revetment walls, maintenance of cleaning and lighting boardwalk, contribution to security, maintaining navigational aids, environmental monitoring, Marina management, maintenance of Marina plant and equipment. There is also a requirement for funds to be transferred into the reserve to fund the future dredging requirements and replacement of revetment walls and reflection wall (along Breakwater Parade) when required.

Mandurah Quay – rate in the dollar \$0.00425

This is levied on all properties within the Mandurah Quay sub-division. The purpose is to ensure the maintenance of the marina (i.e. water body and walls) and is levied to cover the life cycle expenses of the marina. The SAR proposed expenditure includes litter control, hydrographic survey, water quality monitoring, canal management fees and minor maintenance of the walls (including the header course blocks). Note:

- There is a requirement for funds to be transferred into the reserve to fund any major maintenance works as well as the future replacement of canal walls when required. This is being phased in over five years commencing in the 2023/24 financial year.
- The SAR does not fund the maintenance expenses for the pavement, garden beds and lighting along the public access way.

Mariners Cove – rate in the dollar \$0.0010

This is levied on all canal frontages on the Mariner Cove canals. The purpose of the rate is for owners to make a reasonable contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group.

The SAR is to cover the proposed expenditure of canal water quality testing, canal management fee, canal hydrographic survey costs and litter control. In the 2022/23 financial year, no SAR was charged due to sufficient funds held in Reserve to offset the required annual expenditure. Due to no funds remaining in the Reserve, the properties are now required to pay the SAR.

Note: All owners are required to maintain/replace the canal walls on their land.

Port Bouvard Eastport Canals - rate in the dollar \$0.0013

This is levied on all canal frontages on the Eastport canals. The purpose is to recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, canal management fee, surveying and minor maintenance.

Note: All owners are required to maintain/replace the canal walls on their land.

Port Bouvard Northport Canals – rate in the dollar \$0.0022

This is levied on all canal frontages on the Northport canals. The purpose is to recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, canal management fee, surveying and minor maintenance/canal cleaning.

Note: All owners are required to maintain/replace the canal walls on their land.

Port Mandurah Canals – rate in the dollar \$0.00348

This is levied on all canal frontage properties located within the defined area of Port Mandurah Canals. The purpose of the rate is for owners to make a reasonable contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group. The SAR proposed expenditure includes litter control, hydrographic survey, water quality monitoring, canal management fees, contribution to the Port Mandurah Residents Association and transferring funds into the dredging reserve for when the constructed depths exceed the tolerance limits and dredging is required.

The defined area has been identified within the Government Gazette published 23 June 1995 as Schedule B in the City of Mandurah (Specified Area) Order No.1.

Note: All owners are required to maintain/replace the canal walls on their land.



Fees & Charges Schedule 2023/24

Effective date :26-July-23

City of Mandurah

Fees & Charges Schedule 2023/2024

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Effective date :26-July-2023

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
GENERAL CHARGES						
PHOTOCOPYING						
Photocopying - Black & White A4	Per Copy	Full	Taxable	0.50	0.50	
Photocopying - Black & White A3	Per Copy	Full	Taxable	1.00	1.00	
<i>Photocopying - Large Runs > 20 pages discounted 50%</i>						
Photocopying - Colour A4	Per Copy	Full	Taxable	2.25	2.20	2.3%
Photocopying - Colour A3	Per Copy	Full	Taxable	3.50	3.30	6.1%
<i>Photocopying - Large Runs > 20 pages discounted 50%</i>						
Photocopying - A0 Photocopying A2	Per Copy	Full	Taxable	3.50	3.35	4.5%
Photocopying - A0 Photocopying A1	Per Copy	Full	Taxable	4.25	4.00	6.3%
Photocopying - A0 Photocopying A0	Per Copy	Full	Taxable	5.50	5.10	7.8%
Photocopying - A0 Photocopying Other	Per Copy	Full	Taxable	8.50	7.90	7.6%
Photocopying - Plotter - A0 copy	Per Copy	Full	Taxable	15.00	14.20	5.6%
Photocopying - Plotter - A1 copy	Per Copy	Full	Taxable	7.75	7.20	7.6%
Photocopying - Plotter - A2 copy	Per Copy	Full	Taxable	3.75	3.50	7.1%
Specialised Photocopying						
Council Agendas or Minutes or Standing Committee	Per Set	Full	Exempt	38.00	35.60	6.7%
Reports & Minutes on Annual Basis	Per Set	Full	Exempt	762.50	716.00	6.5%
PROPERTY INFORMATION						
Property Information - Account Enquiries	Per Search	Full	Exempt	31.00	29.00	6.9%
Property Search	Per Search	Full	Exempt	132.00	124.00	6.5%
Copy of Plans - Search Fee (this is for the application regardless of whether plans are located or not)	Per Search	Full	Taxable	95.75	90.00	6.4%
Copy of Plan Request (CoM has already digitised)	Per Search	Full	Taxable	47.90		New Fee
Plus Charges for offsite retrieval, delivery, package and postage (if applicable) Plus standard copying rates (if applicable) where cost to provide exceeds \$5	Per Search	Full	Taxable	Actual Cost	Actual Cost	
RATES & DEBTORS						
Administration Fee - per instalment (4 instalments)	Per Instalment	Statutory	Exempt	3.00	3.00	
Administration Fee - ad hoc arrangements	Per Arrangement	Full	Exempt	21.25	20.00	6.3%
Administration Fee - refunds to agents	Per Agent	Full	Exempt	21.25	20.00	6.3%
Instalment Interest Rates - per annum % (calculated daily)	Per Annum	Statutory	Exempt	5.5%	5.5%	
Penalty Payment (Calculated daily)	Per Annum	Statutory	Exempt	7%	7%	
Solicitor preparation costs for recovery documents	Cost Recovery	Full	Exempt	Actual cost	Actual cost	
Notice of Discontinuance	Per request	Full	Taxable	27.75	26.00	6.7%
General Debtors Accounts						
Penalty Payment - calculated daily	Per Annum	Statutory	Input Taxed	7%	7%	
FREEDOM OF INFORMATION						
Application Fee - Non Personal Information	Per Application	Statutory	Exempt	30.00	30.00	
Charge for dealing with the application	Per Hr/Pro -rata	Statutory	Exempt	30.00	30.00	
Charges for access time supervised by staff	Per Hr/Pro -rata	Statutory	Exempt	30.00	30.00	
Photocopying	Per Hr/Pro -rata	Statutory	Exempt	30.00	30.00	
Plus Per Copy	Per Copy	Statutory	Exempt	0.20	0.20	
Charges for offsite retrieval, delivery, package and postage	Per Retrieval	Full	Exempt	Actual Cost	Actual Cost	
Advance Deposit	Per Retrieval	Statutory	Exempt	25% of estimated charge	25% of estimated charge	
Charges for duplicating a tape, film, video or computer information	Per Retrieval	Full	Exempt	Actual Cost	Actual Cost	

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
PLANNING						
Local Structure Plans						
<i>(No GST Applicable) Fees are calculated on the estimated total cost to the City, in terms of officer time spent</i>						
Local Structure Plans & Major Scheme Amendments	Per Application	Statutory	Exempt	6,000.00	5,500.00	9.1%
Modifications to Local Structure Plans	Per Application	Statutory	Exempt	3,000.00	2,500.00	20.0%
Minor (Text) Scheme Amendments	Per Application	Statutory	Exempt	3,500.00	3,500.00	
Subdivision Clearances						
up to 5 lots (per lot)	Per Application	Statutory	Exempt	73.00	73.00	
5 lots to 195 lots(\$335 for first 5 lots) (per lot)	Per Application	Statutory	Exempt	35.00	35.00	
196 lots or more	Per Application	Statutory	Exempt	7,393.00	7,393.00	
Home Occupations	Per Application	Statutory	Exempt	222.00	222.00	
Development Applications (Including R-Code variation applications)						
- Not more than \$50,000	Per Application	Statutory	Exempt	147.00	147.00	
- between \$50,000 and \$500,000	Per Application	Statutory	Exempt	0.32% of estimated cost of development	0.32% of estimated cost of development	
- between \$500,000 and \$2,500,000	Per Application	Statutory	Exempt	\$1700 + .257% for every \$1 in excess of \$500,000	\$1700 + .257% for every \$1 in excess of \$500,000	
- between \$2,500,000 and \$5,000,000	Per Application	Statutory	Exempt	\$7161 + .206% for every \$1 in excess of \$2.5 mil	\$7161 + .206% for every \$1 in excess of \$2.5 mil	
- between \$5,000,000 and \$21,500,000	Per Application	Statutory	Exempt	\$12633 + 0.123% for every \$1 in excess of \$5 mil	\$12633 + 0.123% for every \$1 in excess of \$5 mil	
- greater than \$21,500,000	Per Application	Statutory	Exempt	34,196.00	34,196.00	
Development Assessment Panels Applications						
- Not less than \$2,000,000 and less than \$7,000,000	Per Application	Statutory	Exempt	6,003.00	5,701.00	5.3%
- Not less than \$7,000,000 and less than \$10,000,000	Per Application	Statutory	Exempt	9,268.00	8,801.00	5.3%
- Not less than \$10,000,000 and less than \$12,500,000	Per Application	Statutory	Exempt	10,084.00	9,576.00	5.3%
- Not less than \$12,500,000 and less than \$15,000,000	Per Application	Statutory	Exempt	10,371.00	9,849.00	5.3%
- Not less than \$15,000,000 and less than \$17,500,000	Per Application	Statutory	Exempt	10,659.00	10,122.00	5.3%
- Not less than \$17,500,000 and less than \$20,000,000	Per Application	Statutory	Exempt	10,948.00	10,397.00	5.3%
- \$20,000,000 or more	Per Application	Statutory	Exempt	11,236.00	10,670.00	5.3%
An application under r.17	Per Application	Statutory	Exempt	257.00	245.00	4.9%
Other Fees						
Change of Use	Per Application	Statutory	Exempt	295.00	295.00	
Extractive Industry	Per Application	Statutory	Exempt	739.00	739.00	
Written Planning Advice	Per Application	Service Fee	Exempt	82.75	77.80	6.4%
Zoning Enquiries	Per Application	Service Fee	Exempt	11.00	10.40	5.8%
Zoning Enquiries - Annual Fee (unlimited number)	Per Application	Service Fee	Exempt	340.00	320.00	6.3%
Amended Plans	Per Application	Statutory	Exempt	295.00	200.00	47.5%
Tree pruning/removal	Per Application	Statutory	Exempt	147.00	147.00	
Local Development Plan	Per Application	Service Fee	Taxable	553.00	519.00	6.6%
Consultation						
Wider consultation, sign on site & newspaper notice	Per Application	Service Fee	Exempt	612.50	575.00	6.5%
Reports						
Information/Research	Per Application	Service Fee	Exempt	80.75	75.75	6.6%
<i>A fee will be charged for staff time involved in researching & providing information for developers etc. which is not considered normal research.</i>						
BUILDING						
Application for Building Permit - Class 1 and 10 building						
Uncertified Application	Per Application	Statutory	Exempt	0.32% of estimated value but not less than \$110.00	0.32% of estimated value but not less than \$110.00	
Certified Application for Building permit - Class 1 and 10 buildings	Per Application	Statutory	Exempt	0.19% of estimated Value but not less than \$110.00	0.19% of estimated Value but not less than \$110.00	
Request for Certificate of Design Compliance - Class 1 and 10 building	Per Application	Full	Taxable	0.13% of estimated Value but not less than \$300	0.13% of estimated Value but not less than \$300	
Request for Certificate of Design Compliance - Class 2-9 Buildings within district of City of Mandurah	Per Application	Full	Taxable	0.09% of estimated Value but not less than \$500	0.09% of estimated Value but not less than \$500	

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
Request to provide Certificate of Construction Compliance or Certificate of Building Compliance						
Class 1 & 10 Buildings	Per Application	Full	Taxable	\$115/hour but not less than \$300	\$110/hour but not less than \$300	4.5%
Class 2 to 9 Buildings	Per Application	Full	Taxable	\$115/hour but not less than \$500	\$110/hour but not less than \$500	4.5%
Demolition Permit						
Demolition of Class 1 and 10 building	Per Application	Statutory	Exempt	110.00	110.00	
Demolition of Class 2-9 building	Per Storey	Statutory	Exempt	110.00	110.00	
Application for occupancy Certificate for completed Class 2-9 building	Per Application	Statutory	Exempt	110.00	110.00	
Application for temporary occupancy permit for an incomplete building	Per Application	Statutory	Exempt	110.00	110.00	
Application for modification of occupancy permit for additional use of building on temporary basis	Per Application	Statutory	Exempt	110.00	110.00	
Application for replacement occupancy permit for permanent change of buildings use, classification	Per Application	Statutory	Exempt	110.00	110.00	
Application for occupancy permit for unauthorised class 2-9 buildings	Per Application	Statutory	Exempt	0.18% of estimated value but not less than \$110.00	0.18% of estimated value but not less than \$110.00	
Building approval certificate for unauthorised Class 1 and 10 - Certified	Per Application	Statutory	Exempt	0.38% of estimated value but not less than \$110.00	0.38% of estimated value but not less than \$110.00	
Application for occupancy permit for building with existing authorisation	Per Application	Statutory	Exempt	110.00	110.00	
Application for building approval certificate for building with existing authorisation (class 1 and 10 buildings)	Per Application	Statutory	Exempt	110.00	110.00	
Application to extend the time during which a building or demolition permit has effect.	Per Application	Statutory	Exempt	110.00	110.00	
Application to extend the time during which an occupancy permit or building approval certificate has effect.	Per Application	Statutory	Exempt	110.00	110.00	
Application to amend builders details	Per Application	Full	Exempt	117.25	110.00	6.6%
Standard Building Specifications - each	Per Application	Statutory	Exempt	11.75	11.00	6.8%
Infrastructure Protection Deposit Bond	Per Application	Full	Exempt unless forfeit	Amount to be determined in conjunction with City Engineer based on level of infrastructure that might be impacted	Amount to be determined in conjunction with City Engineer based on level of infrastructure that might be impacted	
Smoke Alarm (battery powered) alteration	Per Application	Statutory	Exempt	179.40	179.40	
Sign Licence Application - Local Laws	Per Application	Full	Exempt	110.00	110.00	
Building Information (s129, s131 Building Act)						
Subscription to schedule of building approvals						
list per week	Per Application	Full	Exempt	16.50	15.50	6.5%
list per month	Per Application	Full	Exempt	55.50	52.00	6.7%
list of previous year	Per Application	Full	Exempt	552.75	519.00	6.5%
subscriptions for weekly list for a year	Per Application	Full	Exempt	663.00	622.50	6.5%
subscriptions for monthly list for a year	Per Application	Full	Exempt	552.75	519.00	6.5%
Individual copy of permits	Per Application	Full	Exempt	55.50	52.00	6.7%
Swimming Pool Inspections						
Swimming Pool Inspections - per annum (mandatory)LGA S6.1	Per Swimming Pool	Statutory	Exempt	40.00	40.00	
Swimming Pool Inspections - at request	Per Swimming Pool	Full	Exempt	115.00	110.00	4.5%
Applications to install Park homes and Annexes on Caravan Park and Camping Grounds						
Application to install a Class 1a Park Home	Per Application	Full	Exempt	0.32% x Contract Value, minimum \$110.00	0.32% x Contract Value, minimum \$110.00	
Application to install a Class 3 Park Home	Per Application	Full	Exempt	0.18% x Contract Value, minimum \$110.00	0.18% x Contract Value, minimum \$110.00	
Application to install an Annexe	Per Application	Full	Exempt	0.32% x Contract Value, minimum \$110.00	0.32% x Contract Value, minimum \$110.00	
Application seeking retrospective approval for an unauthorised Park Home or Annexe	Per Application	Full	Exempt	2 x fee specified above, minimum \$500	2 x fee specified above, minimum \$500	

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
Application for Development Approval - single residential						
- Not more than \$50,000	Per Application	Statutory	Exempt	147.00	147.00	
- between \$50,000 and \$500,000	Per Application	Statutory	Exempt	0.32% of estimated cost of development	0.32% of estimated cost of development	
- between \$500,000 and \$2,500,000	Per Application	Statutory	Exempt	\$1,700 + .257% for every \$1 in excess of \$500,000	\$1,700 + .257% for every \$1 in excess of \$500,000	
- between \$2,500,000 and \$5,000,000	Per Application	Statutory	Exempt	\$7,161 + .206% for every \$1 in excess of \$2.5 mil	\$7,161 + .206% for every \$1 in excess of \$2.5 mil	
- between \$5,000,000 and \$21,500,000	Per Application	Statutory	Exempt	\$12,633 + 0.123% for every \$1 in excess of \$5 mil	\$12,633 + 0.123% for every \$1 in excess of \$5 mil	
- greater than \$21,500,000	Per Application	Statutory	Exempt	34,196.00	34,196.00	
Application for retrospective Development Approval - single residential	Per Application	Statutory	Exempt	2 x standard development application specified above	2 x standard development application specified above	
Request seeking confirmation Planning, Environmental Health, Infrastructure requirements have been met	Per Application	Full	Exempt	\$115 (For each Section that information is requested from)	\$110 (For each Section that information is requested from)	
Request for additional Building Service/Advice (I.e. Service/advice from qualified Building Surveyor (Including assessment for Performance Solutions for swimming pool barriers))						
Service/advice from qualified Building Surveyor (Including assessment for Performance Solutions for swimming pool barriers)	Per Application	Full	Taxable	Minimum \$115 and \$115 per hour thereafter	Minimum \$110 and \$110 per hour thereafter	4.5%
Fee for use of a public Thoroughfare (per month per m2)	Per Application	Statutory	Exempt	\$1 per month per sqm	\$1 per month per sqm	
Fast Track Fee (at City's discretion)	Per Application	Full	Taxable	117.25	110.00	6.6%
Land Administration						
Caveat Lodgement	Per document	Full	Taxable	233.50	233.50	
Withdrawal of Caveat	Per document	Full	Taxable	248.75	233.50	6.5%
Document Review - Simple (e.g. Planning conditions, Regulation 17 Agreements)	Per document	Full	Taxable	167.00		New Charge
Document Review - Complex (e.g. Deeds, Agreements, etc.)	Per document	Full	Taxable	513.00		New Charge
Document - Execution	Per document	Full	Taxable	84.00		New Charge
Associated solicitor's fees		Full	Taxable	Charged at cost	Charged at cost	
Landgate Document Fees (per document)	Per search	Full	Exempt	Charged at cost	Charged at cost	
Licensed Valuer - Valuation cost [New fee effective 8th of March 2021]	Per Property	Full	Taxable	Charged at cost	Charged at cost	
Land Administration - Naming						
Application Fee	Per application	Full	Taxable	331.75	311.50	6.5%
Public Consultation (bulk mailouts)	Per application	Full	Exempt	335.00		New Charge
Council Report	Per report	Full	Exempt	641.25	602.00	6.5%
Land Administration - Closure/Disposal Requests						
<i>(Fees specific to the administrative actions to progress the closure/disposal of City)</i>						
Application Fee	Per application	Full	Exempt	128.00		New Charge
Consultation	Per application	Full	Exempt	223.00		New Charge
Erection of Signs	Per sign erection	Full	Exempt	182.75	171.50	6.6%
Advertising (Marketing)	Per advertisement	Full	Taxable	Charged at cost	Charged at cost	New Charge
Public Consultation (bulk mailouts)	Per application	Full	Exempt	335.00		New Charge
Council Report	Per Report	Full	Exempt	641.25	602.00	6.5%

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
PROPERTY						
Lease and Licence Fees						
<i>Applicable for Sporting and Community Groups Only</i>						
<i>Minor Asset (e.g. sheds, sea containers, accessway)</i>	Per document	Reference	Taxable	up to 500		New Fee
Area less than 10,000m ² (minimum fee)	Per document	Reference	Taxable	1,100.00	1,059.00	3.9%
Area between 10,000m ² and 50,000m ²	Per document	Partial	Taxable	10% of total lease area (m2)	10% of total lease area (m2)	
Lease area over 50,000m ² (maximum fee)	Per document	Partial	Taxable	5,304.00	4,980.00	6.5%
Property Administration Fee						
New Lease and Licence						
<i>Sporting & Community Groups</i>	Per document	Partial	Taxable	674.00	633.00	6.5%
<i>Commercial</i>	Per document	Full	Taxable	983.00	923.00	6.5%
<i>Storage shed</i>	Per document	Partial	Taxable	300.00	207.50	44.6%
Amendment (Option to Renew, Variation, Assignment, Surrender)						
<i>Sporting & Community Groups</i>	Per document	Partial	Taxable	348.00	327.00	6.4%
<i>Commercial</i>	Per document	Full	Taxable	685.00	643.00	6.5%
Note:						
Other charges						
Landgate Title Search Fee	Per search	Full	Exempt	Charged at cost	Charged at cost	
Landgate Title Search Administration Fee	Per search	Full	Exempt	49.50	46.50	6.5%
Registration of Lease/Licence at Landgate	Per registration	Full	Exempt	Charged at cost	Charged at cost	
Valuation for lease/licence as per section 3.58 of the <i>Local Government Act 1995</i>	Per valuation in accordance with the City's Procurement Policy	Full	Taxable	Charged at cost	Charged at cost	
Advertising	Per advertisement	Full	Exempt	Charged at cost	Charged at cost	
Key cutting	Per key	Full	Taxable	Charged at cost	Charged at cost	
Council report	Per report	Full	Exempt	641.25	602.00	6.5%
Site plan/Survey plan (annexure to lease/licence) preparation	Per site	Full	Exempt	77.75	73.00	6.5%
Trading Permits						
Application Fee	Per Application	Service Fee	Exempt	162.50	152.50	6.6%
Renewal Fee	Per Application	Service Fee	Exempt	100.00		New Fee
Transfer of Licence	Per Application	Service Fee	Exempt	55.50	52.00	6.7%
Mobile Traders per day	Per Application	Service Fee	Exempt	55.50	52.00	6.7%
Mobile Traders per week	Per Application	Service Fee	Exempt	221.00	207.50	6.5%
Mobile Traders per month	Per Application	Service Fee	Exempt	442.00	415.00	6.5%
Mobile Traders Summer Period (1 October to 30 April)	Per Application	Service Fee	Exempt	1,657.25	1,556.00	6.5%
Mobile Traders per Annum	Per Application	Service Fee	Exempt	2,762.50	2,594.00	6.5%
Commercial and Aquatic Operators	Per Application	Service Fee	Exempt	884.00	830.00	6.5%
Commercial and Aquatic Operators Summer Period (1 October to 30 April)	Per Application	Service Fee	Exempt	607.50	570.50	6.5%
Icecream & Confectionary Traders per month	Per Application	Service Fee	Exempt	176.75	166.00	6.5%
Icecream & Confectionary Traders per annum	Per Application	Service Fee	Exempt	884.00	830.00	6.5%

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
CEMETERIES						
Part VII of the Consolidated Local Laws						
Burial Fees						
(a) Interment						
Adult Burial (includes ID plate)	Per application	Reference	Taxable	1,521.00	1,495.00	1.7%
Child Burial (under thirteen years) (includes ID plate)	Per application	Reference	Taxable	704.00	690.00	2.0%
Stillborn Burial (without Memorial Service) (includes ID plate)	Per application	Reference	Taxable	300.00	294.00	2.0%
(b) Grant of Right of Burial (25 years)	Per application	Reference	Exempt	2,453.00	2,453.00	
<i>Approval to any refund on an unexpired Grant of Right of Burial shall be at the absolute discretion of the Ordinary Land (2.4 x 1.2m)</i>						
Renewal of Expired Grant	Per application	Reference	Exempt	2,453.00	2,453.00	
Pre-need Purchase (Lakes Memorial Only) (Reservation)	Per application	Reference	Exempt	229.00	229.00	
Reissue/Transfer of Grant of Right of Burial	Per application	Reference	Exempt	75.00	75.00	
Hire of Rotunda	Per application	Reference	Taxable	125.00	122.00	2.5%
Interment of oblong or oversized casket	Per application	Reference	Taxable	378.00	371.00	1.9%
Late arrival, departure or insufficient notice	Per application	Reference	Taxable	307.00	301.00	2.0%
Interment on Saturday (plus interment fee)	Per application	Reference	Taxable	801.00	785.00	2.0%
Interment on Sunday or Public Holiday (plus interment fee)	Per application	Reference	Taxable	911.00	893.00	2.0%
Administration Fee (applicable to all cemetery services provided)	Per application	Reference	Taxable	125.00	120.00	4.2%
Administration Fee (applicable to all cemetery services provided <30 mins processing time)	Per application	Reference	Taxable	60.00		New Fee
Additional Burial Services						
Exhumation	Per application	Reference	Taxable	4,601.00	4,511.00	2.0%
Reinterment after exhumation	Per application	Reference	Taxable	1,530.00	1,500.00	2.0%
Placement of ashes (Lakes Memorial Only)	Per application	Reference	Taxable	317.00	311.00	1.9%
Lift and Deepen (Lakes Memorial Only)	Per application	Reference	Taxable	1,500.00	1,500.00	
Placement of Ashes (Lakes Memorial Only)						
<i>Disposal of Ashes - The tenure of all cremation memorials shall be 25 years from the date of receipt of the scheduled fee.</i>						
(a) Niche Wall:-						
Single Niche	Per application	Reference	Taxable	726.00	713.00	1.8%
Double Niche	Per application	Reference	Taxable	975.00	958.00	1.8%
Pre-need Purchase:						
single	Per application	Reference	Taxable	726.00	713.00	1.8%
double (does not include standard plaque)	Per application	Reference	Taxable	975.00	958.00	1.8%
Pre-need Purchase (Reservation)	Per application	Reference	Taxable	229.00	229.00	
(b) Ground Niche:						
Single Ground Niche	Per application	Reference	Taxable	1,907.00	1,852.00	3.0%
Double Ground Niche	Per application	Reference	Taxable	2,477.00	2,405.00	3.0%
Memorial Site around Banksia Court Lake Kerbing (no ashes)	Per application	Reference	Taxable	356.00	356.00	
Pre-need purchase:						
Single Plaque Site	Per application	Reference	Taxable	1,907.00	1,852.00	3.0%
Double Plaque site (1st interment of two)	Per application	Reference	Taxable	2,477.00	2,405.00	3.0%
Pre-need Purchase (Reservation)	Per application	Reference	Taxable	229.00	229.00	
Disposal of Ashes (Mandurah Public Cemetery Only)						
Attendance at placement of ashes-weekday	Per application	Reference	Taxable	228.00	228.00	
Attendance at placement of ashes-weekend	Per application	Reference	Taxable	392.00	384.00	2.1%
Placement of ashes in family grave	Per application	Reference	Taxable	317.00	311.00	1.9%

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
Other Fees (Lakes Memorial Only)						
Removal of Ashes Only	Per application	Reference	Taxable	110.00		New Fee
Removal of Ashes and Plaque	Per application	Reference	Taxable	175.00		New Fee
Removal of Plaque Only	Per application	Reference	Taxable	110.00		New Fee
Placement of additional sets of ashes (at same time).	Per application	Reference	Taxable	293.00	293.00	
Attendance at placement of ashes -weekday (Customer nominated time)	Per application	Reference	Taxable	228.00	228.00	
Attendance at placement of ashes-weekend (Customer nominated time)	Per application	Reference	Taxable	392.00	384.00	2.1%
Ash Container (small)	Per application	Reference	Taxable	21.00	21.00	
Ash Container (Large)	Per application	Reference	Taxable	31.00	30.00	3.3%
Name Plate	Per application	Reference	Taxable	Quote	Quote	
Funeral Directors Annual Licence						
(a) Annual Fee:- Licence	Per application	Reference	Exempt	1,475.00	1,446.00	2.0%
(b) Single Funeral Permit	Per application	Reference	Exempt	1,175.00	1,175.00	
Search/Miscellaneous Fees						
Placement of plaques purchased elsewhere	Per application	Reference	Exempt	55.00	51.00	7.8%
Search fee for family records (copying cost per record)	Per search	Reference	Exempt	0.75	0.60	25.0%
Monumental Work - OMC Only						
Monumental Mason License Fees						
Annual Licence	Per application	Reference	Exempt	1,315.00	1,289.00	2.0%
Single Permit	Per application	Reference	Exempt	1,200.00	1,176.00	2.0%
Permit for each memorial fee						
New monument with kerbing	Per application	Reference	Exempt	412.00	404.00	2.0%
New monument (headstone only) without kerbing	Per application	Reference	Exempt	341.00	334.00	2.1%
Removal and major addition to any monument	Per application	Reference	Exempt	230.00	225.00	2.2%
Renovations and additional inscriptions	Per application	Reference	Exempt	199.00	198.00	0.5%
NICHES						
Ground Niche Plaques						
Concrete Plinth	Cost Recovery	Full	Taxable	25.00	24.00	4.2%
All fees include GST						

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
RANGER SERVICES						
Abandoned Vehicles						
Towage & Seizure	Per Vehicle	Full	Exempt	165.00	155.00	6.5%
Towage & Seizure-Additional towage and lockout	Per Vehicle	Full	Exempt	Mkt rate	Mkt rate	
Daily Poundage	Per Vehicle	Full	Exempt	37.00	35.00	5.7%
Vehicle Registration Check - Manual Search	Per Vehicle	Statutory	Exempt	19.85	18.80	5.6%
Parking Permits						
Residential Parking Permit	Per Vehicle	Full	Exempt	50.00		New Fee
Replacement Residential Parking Permit	Per Vehicle	Full	Exempt	25.00		New Fee
Application for a Private Parking Agreement	Per Application	Full	Exempt	165.50	155.50	6.4%
Annual Fee for a Private Parking Agreement						
0-50 Days	Per Annum	Partial	Exempt	243.25	228.50	6.5%
51-100 Days	Per Annum	Partial	Exempt	486.25	456.50	6.5%
>101 Days	Per Annum	Partial	Exempt	Negotiated	Negotiated	
Cat Trap Hire						
Hire Deposit	Per Trap	Bond	Exempt unless forfeited	130.00	120.00	8.3%
Weekly Hire	Per Hire	Partial	Taxable	Free	Free	
Late Return Daily Fee	Per Day	Partial	Taxable	12.75	12.00	6.3%
Dog Trap Hire						
Hire Deposit	Per Trap	Bond	Exempt unless forfeited	130.00	120.00	8.3%
Dog Registration Tag Replacement	Per Tag	Partial	Exempt	5.50	5.20	5.8%
Barking Device Hire						
Hire Deposit	Per Device	Bond	Exempt unless forfeited	130.00	120.00	8.3%
Weekly Hire	Per Device	Partial	Taxable	12.75	12.00	6.3%
Late Return Daily Fee	Per Day	Partial	Taxable	12.75	12.00	6.3%
Application to Keep More Than 2 Dogs	Per Application	Partial	Exempt	60.00	52.00	15.4%
Application to Keep More Than Prescribed Number of Cats (from 1 November 2013)	Per Application	Partial	Exempt	60.00	52.00	15.4%
Application for Cat Breeder Approval (from 1 November 2013)	Per Application	Statutory	Exempt	100.00	100.00	
Surrendered dog fee	Per Animal	Full	Exempt	165.00	155.50	6.1%
Dog Registration (Dog Act 1976)						
Unsterilised - 1 year	Per Animal	Statutory	Exempt	50.00	50.00	
Unsterilised - 3 years	Per Animal	Statutory	Exempt	120.00	120.00	
Dangerous Dog / Restricted Breed	Per Animal	Statutory	Exempt	50.00	50.00	
Sterilised - 1 year	Per Animal	Statutory	Exempt	20.00	20.00	
Sterilised - 3 years	Per Animal	Statutory	Exempt	42.50	42.50	
Lifetime Registration						
Unsterilised	Per Animal	Statutory	Exempt	250.00	250.00	
Sterilised	Per Animal	Statutory	Exempt	100.00	100.00	
Dog Kennel Licence	Per Animal	Statutory	Exempt	200.00	200.00	
Pension discount	Per Application	Statutory	Exempt	50%	50%	
Part year new registrations (after 31 May)	Per Application	Statutory	Exempt	50%	50%	
<i>(for other charges relating to dogs please see below)</i>						
Cat Registration						
Part year new registrations (after 31 May)	Per Animal	Statutory	Exempt	10.00	10.00	
Registration for 1 Year	Per Animal	Statutory	Exempt	20.00	20.00	
Registration for 3 Years	Per Animal	Statutory	Exempt	42.50	42.50	
Registration for life	Per Animal	Statutory	Exempt	100.00	100.00	
Pension discount	Per Animal	Statutory	Exempt	50%	50%	
Horse Permit Fee - Annual Permit						
For access to beaches and reserves	Per Application	Full	Exempt	110.75	104.00	6.5%
Beach Access Permit - Annual Permit	Per Application	Full	Exempt	110.75	104.00	6.5%
Impounded/Seized Trolleys & Wheeled Recreational Device						
Impound Fee	Per Item	Full	Exempt	65.00	62.25	4.4%
Daily Fee thereafter	Per day	Full	Exempt	33.00	31.25	5.6%
Impounded/Seized Signs						
Impound Fee	Per Item	Full	Exempt	65.00	62.25	4.4%
Daily Fee Thereafter	Per Day	Full	Exempt	33.00	31.25	5.6%
Impounded/ Dogs						
Impound Fee	Per Animal	Full	Exempt	65.00	62.25	4.4%
Daily Fee Thereafter	Per Day	Full	Exempt	33.00	31.25	5.6%

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
Impounded Cats (from 1 November 2013)						
Impound Fee	Per Animal	Full	Exempt	65.00	62.25	4.4%
Daily Fee Thereafter	Per Day	Full	Exempt	33.00	31.25	5.6%
Overdue Infringement Payment (FER)						
Courtesy Letter Fee	Per Infringement	Statutory	Exempt	26.10	25.30	3.2%
Fines Enforcement Registration Fee	Per Infringement	Statutory	Exempt	83.50	81.00	3.1%
Vehicle Registration Check	Per Infringement	Statutory	Exempt	4.40	4.10	7.3%
LIVESTOCK IMPOUND FEES						
Local Government (Miscellaneous Provisions Act) 1960						
Table of fees chargeable by Authorised City of Mandurah Ranger, Officer or Other Authorised Person in accordance with Section 464 of the Local Government (Miscellaneous Provisions Act) 1960, notice is hereby						
Impoundment Fees						
If impounded after 7:00am and before 7:00pm						
Entire horses, mules, asses, camels, bulls or boars, per head	Per Animal	Partial	Exempt	92.00	86.00	7.0%
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	Per Animal	Partial	Exempt	92.00	86.00	7.0%
Wethers, ewes, lambs or goats 1-5 head	Per Animal	Partial	Exempt	61.00	57.00	7.0%
Wethers, ewes, lambs or goats 6-10 head	Per Animal	Partial	Exempt	122.00	114.25	6.8%
Wethers, ewes, lambs or goats more than 10	Per Animal	Partial	Exempt	183.00	171.25	6.9%
If impounded after 7:00am and before 7:00pm						
Entire horses, mules, asses, camels, bulls or boars, per head	Per Animal	Partial	Exempt	92.00	86.00	7.0%
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	Per Animal	Partial	Exempt	92.00	86.00	7.0%
Wethers, ewes, lambs or goats 1-5 head	Per Animal	Partial	Exempt	61.00	57.00	7.0%
Wethers, ewes, lambs or goats 6-10 head	Per Animal	Partial	Exempt	122.00	114.25	6.8%
Wethers, ewes, lambs or goats more than 10	Per Animal	Partial	Exempt	183.00	171.25	6.9%
If impounded after 7:00pm and before 7:00am						
Entire horses, mules, asses, camels, bulls or boars, per head	Per Animal	Partial	Exempt	183.00	171.25	6.9%
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	Per Animal	Partial	Exempt	183.00	171.25	6.9%
Wethers, ewes, lambs or goats 1-5 head	Per Animal	Partial	Exempt	122.00	114.25	6.8%
Wethers, ewes, lambs or goats 6-10 head	Per Animal	Partial	Exempt	183.00	171.25	6.9%
Wethers, ewes, lambs or goats more than 10	Per Animal	Partial	Exempt	243.00	228.25	6.5%
Table of charges for sustenance of cattle impounded						
For each 24 hours or part thereof						
Entire horses, mules, asses, camels, bulls or boards, per head	Per Animal	Partial	Exempt	12.00	11.50	4.3%
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	Per Animal	Partial	Exempt	12.00	11.50	4.3%
Wethers, ewes, lambs or goats per head	Per Animal	Partial	Exempt	12.00	11.50	4.3%
For each 24 hours or part thereof						
Entire horses, mules, asses, camels, bulls or boards, per head	Per Animal	Partial	Exempt	12.00	11.50	4.3%
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	Per Animal	Partial	Exempt	12.00	11.50	4.3%
Wethers, ewes, lambs or goats per head	Per Animal	Partial	Exempt	12.00	11.50	4.3%
For each 24 hours or part thereof						
Entire horses, mules, asses, camels, bulls or boards, per head	Per Animal	Partial	Exempt	12.00	11.50	4.3%
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	Per Animal	Partial	Exempt	12.00	11.50	4.3%
Wethers, ewes, lambs or goats per head	Per Animal	Partial	Exempt	12.00	11.50	4.3%
<i>No charge is payable in respect of a suckling animal under the age of six months running with its mother.</i>						

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
HEALTH SERVICES						
Application for Approval to Construct or Establish Premises (includes Assessments & Administration)						
Food Premises (all Risk Classifications) - non residential	Per application	Reference	Exempt	224.00	211.00	6.2%
Food Vehicles	Per application	Reference	Exempt	224.00	211.00	6.2%
Offensive Trades	Per application	Reference	Exempt	224.00	211.00	6.2%
Health related premises (inc residential food business)	Per application	Reference	Exempt	102.00	96.50	5.7%
Hair Dressing Establishments	Per application	Reference	Exempt	102.00	96.50	5.7%
Skin Penetration Establishments	Per application	Reference	Exempt	102.00	96.50	5.7%
Temporary Accommodation of a Caravan	Per application	Reference	Exempt	102.00	96.50	5.7%
Market Food Stalls	Per application	Reference	Exempt	102.00	96.50	5.7%
Public Building and Event assessment fee						
<500 people	Per application	Partial	Exempt	106.00	100.00	6.0%
501-1000 people	Per application	Partial	Exempt	190.00	178.50	6.4%
<1001-5000 people	Per application	Partial	Exempt	378.00	355.00	6.5%
>5000 people	Per application	Partial	Exempt	615.00	578.00	6.4%
Community and not for profit groups. - No Fee						
Expedited Public Building and Event assessment <u>additional</u> fee (< 8 weeks - Including community and not for profit)	Per application	Reference	Exempt	110.00	104.00	5.8%
Application for Other Services (includes Assessments & Administration)						
Noise management plan assessment (Reg. 13 - Construction)	Per application	Reference	Taxable	154.00	145.00	6.2%
Expedited noise management plan assessment (Reg 13 - Construction) on request fee < 7 days	Per application	Reference	Taxable	257.00	242.00	6.2%
Large Event noise (Reg 18 - sporting, cultural & entertainment)	Per application	Statutory	Taxable	1,000.00	1,000.00	
Minor Event noise (Reg 18 - sporting, cultural & entertainment)	Per application	Reference	Taxable	150.00	142.00	5.6%
Water Sampling request - Standard Chemical Analysis Lab Fee	Per item	Partial	Taxable	205.00	192.00	6.8%
Water Sampling request - Brief Chemical Analysis Lab Fee	Per item	Partial	Taxable	165.00	155.50	6.1%
Water Sampling request - Collection	Per item	Partial	Taxable	102.00	96.50	5.7%
Public Aquatic Facility annual Sampling Fee	Per annum	Partial	Taxable	308.00	289.50	6.4%
Assessment of Premises on request (ie settlement enquiries)	Per Visit	Partial	Exempt	177.00	167.00	6.0%
Expedited Assessment on Request Fee < 7 days before settlement	Per application	Partial	Exempt	280.00	263.00	6.5%
Section 39 Certificate (Liquor Control Act 1988)	Per application	Partial	Exempt	157.00	148.50	5.7%
Section 40 (Liquor Control Act 1988)	Per application	Partial	Exempt	157.00	148.50	5.7%
Section 55 Certificate (Gaming Commission 1987)	Per application	Partial	Exempt	157.00	148.50	5.7%
Application for Septic Tank Approval	Per application	Statutory	Exempt	118.00	118.00	
Issuing Septic Tank "Permit to Use"	Per application	Statutory	Exempt	118.00	118.00	
Local Government Report to DOH for onsite effluent disposal	Per application	Statutory	Exempt	118.00	118.00	

Registration of Caravan Park & Camping Grounds						
As per Regulation/min 0r *	Per annum	Statutory	Exempt	200.00	200.00	
As per Regulation Long Stay Site *	Per annum	Statutory	Exempt	6.00	6.00	
Short Stay Sites *	Per annum	Statutory	Exempt	6.00	6.00	
Camp Sites *	Per annum	Statutory	Exempt	3.00	3.00	
Overflow site *	Per annum	Statutory	Exempt	1.50	1.50	
Information/Research A fee will be charged for staff time involved in researching and providing information for developers etc, which is not considered a normal research. Providing comment to support external licences such as liquor licences may incur this fee (request <2 days)	Per application	Partial	Taxable	105.00	98.50	6.6%
Food Premises Annual Assessment Fee						
High Risk	Per annum	Partial	Exempt	355.00	334.00	6.3%
Medium Risk	Per annum	Partial	Exempt	355.00	334.00	6.3%
Multiple Food Area (Max fee for 2+ food areas)	Per annum	Partial	Exempt	711.00	668.00	6.4%
Low risk	Per annum	Partial	Exempt	177.00	167.00	6.0%
Family Day Care	Per annum	Partial	Exempt	177.00	167.00	6.0%
Alfresco Dining						
Initial Application	Per application	Partial	Exempt	132.00	124.50	6.0%
Renewal	Per annum	Partial	Exempt	80.00	75.50	6.0%

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
RECREATION CENTRES						
ADMINISTRATION						
Bonds						
Low Risk	Per Event	Bond	Exempt unless forfeited	500.00	500.00	
Medium Risk	Per Event	Bond	Exempt unless forfeited	1,000.00	1,000.00	
High Risk	Per Event	Bond	Exempt unless forfeited	2,000.00	2,000.00	
Facility Booking Administration						
Administration Fee	Per Booking	Reference	Taxable	26.75	25.00	7.0%
Bank Rejection Fee		Reference	Taxable	Market Rate		New Fee
Family Discounts						
Casual Entry Discounts						
Visiting Voluntary Workers	Per Transaction	Reference	Taxable	100%	100%	
Under 5's - Stadium & Aquatic	Per Transaction	Reference	Taxable	100%	100%	
Carers / Companion Card Holders	Per Transaction	Reference	Taxable	100%	100%	
Concession (Students, Over 60 Years) -	Per Transaction	Reference	Taxable	20%	20%	
Halls Head Facility Booking 10% Community Use Discount	Per Transaction	Reference	Taxable	10%	10%	
Swim School 2nd Session per Weekly Lesson	Per Transaction	Reference	Taxable	20%	20%	
Promotional Activities - Marketing Activities						
Applies to all activities marketing and promoting of City of Mandurah Recreation & Sporting activities.	Per Transaction	Reference	Taxable	0-100%	0-100%	
Membership Discounts						
Online Discount (Excluding Swim School & Concession Holders)	Per Transaction	Reference		-	10%	-100.0%
Concession (Student, Over 60 Years)	Per Transaction	Reference	Taxable	20%	20%	
Pension Card Holder (Blue)	Per Transaction	Reference	Taxable	20%	20%	
Health Care Card Holder (Maroon & Yellow)	Per Transaction	Reference	Taxable	20%	20%	
Veterans Affairs Card Holder (Gold)	Per Transaction	Reference	Taxable	20%	20%	
Corporate Memberships - Minimum 5 memberships	Per Transaction	Reference	Taxable	20%	20%	
<i>Note: Discounts Do Not Apply to Creche Services, Café Sales and Swim School</i>						
Discounts for Sporting, Community & NFP						
Incorporated Groups						
Non Profit Groups - regular hire 5-10hrs p/week discount	Per Session	Reference	Taxable	10%	10%	
Non Profit Groups - regular hire 11-20hrs p/week discount	Per Session	Reference	Taxable	15%	15%	
Non Profit Groups - regular hire >20hrs p/week discount	Per Session	Reference	Taxable	20%	20%	
Sports Program						
Seasonal Promotions	Per Promotion	Reference	Taxable	5% to 50%	5% to 50%	
FACILITY HIRE						
Facility Hire - MARC						
<u>Activity Room (Creche)</u>						
Profit Groups	Per Hour	Reference	Taxable	22.00	20.75	6.0%
Non Profit Groups	Per Hour	Reference	Taxable	17.50	16.50	6.1%
<u>Clubrooms Function Room</u>						
Casual - Profit Groups	Per Hire	Reference	Taxable	32.00		New Fee
Regular - Profit Groups	Per Hire	Reference	Taxable	25.50	20.75	22.9%
Casual - Non Profit	Per Hire	Reference	Taxable	25.50		New Fee
Regular - Non Profit	Per Hire	Reference	Taxable	19.25	16.50	16.7%
<u>Group Fitness Room 1 - per hour (excludes equipment)</u>						
Profit Groups	Per Hour	Reference	Taxable	57.75	54.50	6.0%
Non Profit Groups	Per Hour	Reference	Taxable	46.25	43.50	6.3%
<u>Group Fitness Room 2 - per hour (excludes equipment)</u>						
Profit Groups	Per Hour	Reference	Taxable	44.50	41.50	7.2%
Non Profit Groups	Per Hour	Reference	Taxable	35.50	33.25	6.8%
<u>Meeting Room</u>		Reference				
Profit Groups	Per Hour	Reference	Taxable	22.00	20.75	6.0%
Non Profit Groups	Per Hour	Reference	Taxable	17.50	16.50	6.1%
<u>Outdoor Gym Area</u>						
Profit Groups	Per Hour	Reference	Taxable	22.00	20.75	6.0%
Non Profit Groups	Per Hour	Reference	Taxable	17.50	16.50	6.1%

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
<u>Gymnasium Appraisal Room</u>						
External Hirers (Physios, Exercise Physiologists)	Per Hour	Reference	Taxable	22.00	20.75	6.0%
<u>Events Foyer Area</u>						
Profit Groups	Per Hour	Reference	Taxable	22.00	20.75	6.0%
Non Profit Groups	Per Hour	Reference	Taxable	17.50	16.50	6.1%
Facility Hire - HHCRC						
<u>Meeting Room</u>						
Profit Groups	Per Hour	Reference	Taxable	22.00	20.75	6.0%
Non Profit Groups	Per Hour	Reference	Taxable	17.50	16.50	6.1%
<u>Group Fitness Room - per hour (excludes equipment)</u>						
Profit Groups	Per Hour	Reference	Taxable	57.75	54.50	6.0%
Non Profit Groups	Per Hour	Reference	Taxable	46.25	43.50	6.3%
<u>Gymnasium Appraisal Room</u>						
External Hirers (Physios, Exercise Physiologists)	Per Hour	Reference	Taxable	22.00	20.75	6.0%
AV Equipment Supplied by Centre	Per Session	Reference	Taxable	26.75		New Fee
Stadium - MARC & HHRC						
<u>Court Hire - Stadium (per court, per hour)</u>						
Corporate / Profit Groups	Per Session	Reference	Taxable	65.75	61.00	7.8%
Casual - Non Profit	Per Session	Reference	Taxable	52.50	49.25	6.6%
Regular - Non Profit	Per Session	Reference	Taxable	39.50	37.00	6.8%
Schools	Per Session	Reference	Taxable	39.50	37.00	6.8%
Cancellation / Administration Fee	Per Session	Reference	Taxable	25.00	26.00	-3.8%
Extra Trade Hours - per hour	Per Session	Reference	Taxable	Market Rate	Market Rate	
Extra Set Up / Pack Up (Per person, per hr) Weekday 2 hour minimum				Market Rate	Market Rate	
Extra Set Up / Pack Up (Per person, per hr) Saturday 2 hour minimum				Market Rate	Market Rate	
Extra Set Up / Pack Up (Per person, per hr) Sunday 2 hour minimum	Per Session	Reference	Taxable	Market Rate	Market Rate	
Events						
Additional Cleaning - per hour	Per Session	Reference	Taxable	Market Rate	Market Rate	
Storage						
Stadium Storage		Reference				
Per Unit	Annual	Reference	Taxable	618.75		New Fee
Per m2	Annual	Reference	Taxable	28.00		New Fee
Aquatic Storage						
Per Unit	Annual	Reference	Taxable	30.50		New Fee
Per m2	Annual	Reference	Taxable	28.00		New Fee
Office Spaces						
Swim Club Offices (3.0m x 3.0m)	Annual	Partial	Taxable	900.00		New Fee
Stadium Office (6m x 4.8m)	Annual	Partial	Taxable	2,880.00		New Fee
Utilities	Annual	Full	Taxable	Market Rate		New Fee
AQUATIC FACILITIES - MARC only						
Casual Entry						
Pool (per person)						
Adult	Per Entry	Reference	Taxable	7.10	6.65	6.8%
Concession	Per Entry	Reference	Taxable	5.70	5.40	5.6%
Under 5			Taxable	Free	Free	
Spectator	Per Entry	Reference	Taxable		-	
School Rate	Per Entry	Reference	Taxable	3.60	3.40	5.9%
Family Pass (2 x Adult, 2 x Child or 1 Adult, 3 x Child)	Per Entry	Reference	Taxable	21.80	20.20	7.9%
<u>Lockers</u>						
Members per hour	Per Entry	Reference	Taxable	Inc Membership	Inc Membership	
Casual Band	Per Entry	Reference	Taxable	2.20	2.00	10.0%
With fob/wristband	Per Entry	Reference	Taxable	1.10	1.00	10.0%
<u>Aqua Fitness</u>						
Adult	Per Class	Reference	Taxable	13.20	12.45	6.0%
Concession/Student	Per Class	Reference	Taxable	10.60	9.95	6.5%
<u>Wellness Centre</u>	Per Entry	Reference	Taxable			
Adult	Per entry	Reference	Taxable	13.20	12.45	6.0%
Concession				10.60	9.95	6.5%
Visit Passes						
<u>Concession / Student</u>						
20 Visits (valid for 6 mths)	Per Entry	Reference	Taxable	108.30	100.00	8.3%
<u>Adults</u>						
20 Visits (valid for 6 mths)	Per Entry	Reference	Taxable	134.90	124.60	8.3%

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
Lane Hire						
Regular Booking Discount (Weekly Hire)	Per Transaction	Reference	Taxable	20%	20%	
<i>Non profit & Commercial Groups</i>						
<u>Indoor 25m Pool</u>						
Pool Lane Hire (per lane / per hour) - Swim Clubs (pool entry additional)	Per Hour	Reference	Taxable	5.85	5.50	6.4%
Pool Lane Hire (per lane / per hour) -- Non Profit (pool entry additional)	Per Hour	Reference	Taxable	23.25	21.80	6.7%
Pool Lane Hire (per lane / per hour) - Commercial - (pool entry additional)	Per Hour	Reference	Taxable	29.10	27.40	6.2%
<u>Learn to Swim Pool</u>						
Pool Lane Hire (per lane / per hour) - (pool entry additional)	Per Hour	Reference	Taxable	11.60	10.90	6.4%
<u>Outdoor 25m Pool</u>						
<i>Note: Availability subject to operational requirements.</i>						
Pool Lane Hire (per lane / per hour) - Swim Clubs (pool entry additional)	Per Hour	Reference	Taxable	4.75	4.45	6.7%
Pool Lane Hire (per lane / per hour) - Non Profit (pool entry additional)	Per Hour	Reference	Taxable	17.25	16.24	6.2%
Pool Lane Hire (per lane / per hour) - Commercial (pool entry additional)	Per Hour	Reference	Taxable	21.60	20.30	6.4%
Outdoor 50m Pool						
Pool Lane Hire (per lane / per hour) - Swim Clubs (pool entry additional)	Per Hour	Reference	Taxable	7.00	6.60	6.1%
Pool Lane Hire (per lane / per hour) - Non Profit (pool entry additional)	Per Hour	Reference	Taxable	26.00	24.36	6.7%
Pool Lane Hire (per lane / per hour) Commercial (pool entry additional)	Per Hour	Reference	Taxable	32.50	30.45	6.7%
<u>Lifeguard for Facility Bookings</u>						
Weekdays	Per Hour	Reference	Taxable	Market Rate	Market Rate	
Saturdays	Per Hour	Reference	Taxable	Market Rate	Market Rate	
Sundays	Per Hour	Reference	Taxable	Market Rate	Market Rate	
CAFÉ - MARC Only						
Food & Beverages	Each	Reference	Determined by product	Market Rate	Market Rate	
CHILD CARE - MARC & HHCRC						
Crèche						
Single Visit - 1 child - MEMBER	Per Session	Reference	Exempt	5.40	5.00	8.0%
Single Visit - 1 child - CASUAL	Per Session	Reference	Exempt	5.40	5.00	8.0%
Crèche Visit Passes (2 hour session)	Per Session	Reference	Exempt			
3 Sessions	Per Session	Reference	Exempt	10.50	9.00	16.7%
HEALTH & FITNESS						
<u>Full Access Day Pass</u>						
Wellness Suite & Gym/Group Fitness	Per Session	Reference	Taxable	25.50	24.00	6.3%
Concession	Per Session	Reference	Taxable	20.40	19.20	6.3%
<u>Gymnasium</u>						
Single Visit	Per Session	Reference	Taxable	17.70	16.60	6.6%
Single visit concession				14.20	13.30	6.8%
Early Bird (before 8am)	Per Session	Reference	Taxable	14.20	13.30	6.8%
Happy Hour (12pm - 2pm)	Per Session	Reference	Taxable	14.20	13.30	6.8%
Group Fitness						
Single Visit	Per Class	Reference	Taxable	17.70	16.60	6.6%
X-press Class (30min class)	Per Class	Reference	Taxable	13.20	12.45	6.0%
Tai Chi, Chi Ball & Come Dance	Per Class	Reference	Taxable	13.20	12.45	6.0%
Tai Chi, Chi Ball & Come Dance - concession	Per Class	Reference	Taxable	10.50	9.95	5.5%
<u>Fit for Student (formerly Teen Work Out)</u>						
Single Visit	Per Session	Reference	Taxable	10.70	10.00	7.0%
<u>Heart Moves, Beat it, Boomers</u>						
Single Visit	Per Class	Reference	Taxable	8.00	7.60	5.3%
10 Pack	Per Class	Reference	Taxable	76.00	70.00	8.6%
20 Pack	Per Class	Reference	Taxable	144.00	132.25	8.9%
<u>Living Longer Living Stronger (LLLS)</u>						
Single Visit (Concession)	Per Session	Reference	Taxable	7.50	7.00	7.1%
10 Pack (Concession)	Per Pack	Reference	Taxable	75.00	70.00	7.1%
Memberships						
<u>Administration Fees</u>						
Members Administration fee	Per Cancellation	Reference	Taxable	26.75	25.00	7.0%
Appraisal - 1 hour	Per Appraisal	Reference	Taxable	64.00	60.00	6.7%
RFID Band/Fob New / Replacement	Per RFID	Reference	Taxable	5.20	5.00	4.0%

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
Note All Memberships Aquatic Component						
Currently Receive a 10% Discount on Price due to Program Pool not being operational						
<u>Fit to Swim - Access to pools, lockers</u>						
1 Month	Per Membership	Reference	Taxable	52.25	49.00	6.6%
3 Month	Per Membership	Reference	Taxable	140.50	132.00	6.4%
Direct Debit - Fortnightly	Per Membership	Reference	Taxable	21.25	20.00	6.3%
<u>Fit to Swim Plus - Access to Pools, aqua classes, wellness, lockers</u>						
1 Month	Per Membership	Reference	Taxable	95.75	90.00	6.4%
3 Month	Per Membership	Reference	Taxable	263.00	247.00	6.5%
Direct Debit - Fortnightly	Per Membership	Reference	Taxable	33.00	31.00	6.5%
<u>Fit to Gym - Access to gym and dry group fitness classes, stadium, appraisal, lockers</u>						
1 Month	Per Membership	Reference	Taxable	95.75	90.00	6.4%
3 Month	Per Membership	Reference	Taxable	263.00	247.00	6.5%
Direct Debit - Fortnightly	Per Membership	Reference	Taxable	33.00	31.00	6.5%
<u>Fit for All - Access to gym, GF, pools, wellness, stadium, appraisal, lockers</u>						
1 Month	Per Membership	Reference	Taxable	131.00	123.00	6.5%
3 Month	Per Membership	Reference	Taxable	353.50	332.00	6.5%
Direct Debit - Fortnightly	Per Membership	Reference	Taxable	40.50	38.00	6.6%
<u>Student Membership - Access to pools, gym, GF classes, stadium, appraisal, lockers.</u>						
3 Month	Per Membership	Reference	Taxable	171.50	161.00	6.5%
Direct Debit - Fortnightly	Per Membership	Reference	Taxable	26.00	24.50	6.1%
<u>School Holiday Membership - Access to pools and stadium (Available during school holiday periods only)NO Further Discount</u>						
14 days online				17.00	16.00	6.3%
14 days in store				21.25	20.00	6.3%
Group Training (per session, per hour)						
Up to 20 people	Per session, Per hour	Reference	Taxable	Market Rate	Market Rate	
Schools Groups	Per session, Per hour	Reference	Taxable	111.75	105.00	6.4%
Personal Training						
Members - Member Pack (1 client x 1 trainer)						
3 Pack - 30 min sessions	per pack	Reference	Taxable	116.10	99.00	17.3%
Members (1 client x 1 trainer)						
Single Session - 30 min	Per Session	Reference	Taxable	43.00	40.45	6.3%
Single Session - 60 min	Per Session	Reference	Taxable	77.40	75.75	2.2%
Multiple Sessions Discount						
Purchase of 5 plus sessions 5%	Per Session	Reference	Taxable	5%	5%	
Members (2 clients x 1 trainer)						
Single Session - 30 min	Per Session	Reference	Taxable	63.00	59.15	6.5%
Single Session - 60 min	Per Session	Reference	Taxable	98.25	92.35	6.4%
Multiple Sessions Discount						
Purchase of 5 plus sessions - 5%	Per Session	Reference	Taxable	5%	5%	
Non-Members (1 client x 1 trainer)						
Single Session - 30 min	Per Session	Reference	Taxable	63.00	59.15	6.5%
Single Session - 60 min	Per Session	Reference	Taxable	94.50	80.95	16.7%
Multiple Sessions Discount						
Purchase of 5 plus sessions - 5%	Per Session	Reference	Taxable	5%	5%	
Non-Members (2 clients x 1 trainer)						
Single Session - 30 min	Per Session	Reference	Taxable	69.50	65.35	6.4%
Single Session - 60 min	Per Session	Reference	Taxable	104.00	97.55	6.6%
Multiple Sessions Discount						
Purchase of 5 to 9 sessions - 5%	Per Session	Reference	Taxable	5%	5%	

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
LIFESTYLE PROGRAMS						
Administration Fees						
Course Cancellation Fee	Per Cancellation	Reference	Taxable	25.00	25.00	
Birthday Parties (Maximum 20 children)						
After 20 children - per child	Per Child	Reference	Taxable	Market Rate	10.40	
Aquatic Games - per hour	Per Hour	Reference	Taxable	Market Rate	370.00	
Aquatic Inflatable - per hour	Per Hour	Reference	Taxable	Market Rate	370.00	
Themed Parties - per hour	Per Hour	Reference	Taxable	Market Rate	370.00	
Sports Parties - per hour	Per Hour	Reference	Taxable	Market Rate	370.00	
Extra Lifeguards - if more than 25 children, per hour	Per Hour	Reference	Taxable	Market Rate	Market Rate	
Additional charge for Sundays	Per Party	Reference	Taxable	Market Rate	62.25	
Casual Party Booking Administration Fee				35.00		New Fee
Course Registrations / Term Programs						
Adult Courses	Per Course	Reference	Taxable	Market Rate	Market Rate	
Children's Courses	Per Course	Reference	Taxable	Market Rate	Market Rate	
RETAIL - MARC only						
Various	Market Rate	Reference	Determined by product	Market Rate	Market Rate	
SPORTS - MARC & HHCRC						
Casual Entry						
Stadium (per person)						
Adult	Per Entry	Reference	Taxable	7.10	6.65	6.8%
Concession / Student	Per Entry	Reference	Taxable	5.70	5.40	5.6%
Under 5	Per Entry	Reference	Taxable	Free	Free	
Spectator - Event Specific	Per Entry	Reference	Taxable	Market Rate	Market Rate	
School	Per Entry	Reference	Taxable	3.60	3.40	5.9%
Family Pass (2 x Adult, 2 x Child or 1 Adult, 3 x Child)	Per Entry	Reference	Taxable	21.80	20.20	7.9%
MARC Badminton Program Player Fee - including Shuttlecock	Per Entry	Reference	Taxable	10.00		New Fee
Day Ticket (Carnivals & Events)				Market Rate	Market Rate	
Casual Entry - Visit Passes						
Concession / Student						
20 Visits (valid for 6 mths)	Per Entry	Reference	Taxable	108.30	99.60	8.7%
Adults						
20 Visits (valid for 6 mths)	Per Entry	Reference	Taxable	134.90	125.55	7.4%
Court Hire - Stadium (per court, per hour)						
Events						
Additional Cleaning - per hour	Per Session	Reference	Taxable	Market Rate	Market Rate	
Squash 1/2 Hour			Taxable	11.50	10.90	5.5%
Squash 1 Hour			Taxable	23.25	21.80	6.7%
Team Sport Competitions - Seniors						
per game fee	Per Game	Reference	Taxable	66.00	62.25	6.0%
Team Sport Competitions - Juniors						
per game fee	Per season, Per team	Reference	Taxable	54.00	50.85	6.2%
SWIM SCHOOL - MARC only						
<i>Includes Infants, Pre-school, Learn to Swim, Stroke Development & Adult Lessons</i>						
Administration						
Cancellation / Administration Fee	Per Enrolment	Reference	Exempt	26.75	25.00	7.0%
Enrolments						
Per weekly lesson	Per Enrolment	Reference	Exempt	17.00	16.00	6.3%
2nd session per weekly lesson	Per Enrolment	Reference	Exempt	20%	20%	
Direct Debit - New Enrolment						
Fortnightly Payments	Per Enrolment	Reference	Exempt	34.00	32.00	6.3%
Stroke Clinic and Aquatic Education Programs - 1hr				22.00	20.00	10.0%
Casual Lesson Per Lesson - 30 mins				19.00	18.00	5.6%
School Holiday Program						
5 Day - per child	Per Enrolment	Reference	Taxable	85.00	80.00	6.3%
10 Day - per child	Per Enrolment	Reference	Taxable	153.00	144.00	6.3%

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
<u>Private Lessons</u>						
15 Minute Lesson - one child	Per Enrolment	Reference	Exempt	45.00	42.00	7.1%
30 Minute Lesson - one child	Per Enrolment	Reference	Exempt	64.00	60.00	6.7%
15 Minute Special Needs Lesson -per child	Per Enrolment	Reference	Exempt	24.00	22.00	9.1%
30 Minute Special Needs Lesson - per child	Per Enrolment	Reference	Exempt	40.00	38.00	5.3%
<u>Training Courses</u>						
Bronze Medallion Award	Per Enrolment	Reference	Exempt	Market Rate	Market Rate	
Bronze Requalification Award	Per Enrolment	Reference	Exempt	Market Rate	Market Rate	
Bronze Medallion Full Course	Per Enrolment	Reference	Exempt	Market Rate	Market Rate	
Bronze Medallion Requalification	Per Enrolment	Reference	Exempt	Market Rate	Market Rate	
Bronze Star Award	Per Enrolment	Reference	Exempt	Market Rate	Market Rate	
Resuscitation Award	Per Enrolment	Reference	Exempt	Market Rate	Market Rate	
Resuscitation Only Course	Per Enrolment	Reference	Exempt	Market Rate	Market Rate	
First Aid Course - Full Course & Requalification	Per Enrolment	Reference	Exempt	Market Rate	Market Rate	

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
Community Halls & Pavilions						
Class A Facilities						
- HH Parade Community & Sports Facility						
- Meadow Springs Sports Facility						
- Peelwood Sports Facility 1 Oct - 31 March						
- Mandurah Bowling & Community Centre						
Hire 6am to 12pm						
Commercial Casual/Private Function	Per Hour	Partial	Taxable	75.50	70.00	7.9%
Commercial Regular	Per Hour	Partial	Taxable	50.25	47.00	6.9%
Community Casual	Per Hour	Partial	Taxable	36.00	33.50	7.5%
Community Regular	Per Hour	Partial	Taxable	28.75	27.00	6.5%
Junior & Senior Regular and School Curriculum Activities	Per Hour	Partial	Taxable	21.50	21.00	2.4%
Class B Facilities						
- Bortolo Pavilion						
- Coodanup Community Centre						
- Falcon Pavilion						
- Thomson St Netball Pavilion						
- Merlin Street Pavilion						
- Lakelands Park Clubrooms - Function Room						
Hire 6am to 12am						
Commercial Casual/Private Function	Per Hour	Partial	Taxable	68.25	64.50	5.8%
Commercial Regular	Per Hour	Partial	Taxable	45.50	42.00	8.3%
Community Casual	Per Hour	Partial	Taxable	32.50	30.00	8.3%
Community Regular	Per Hour	Partial	Taxable	26.00	24.50	6.1%
Junior & Senior Regular and School Curriculum Activities	Per Hour	Partial	Taxable	19.50	19.00	2.6%
Class C Facilities						
- Sutton St Hall - Church Studio						
- Madora Bay Community Hall						
- Mandurah Family & Community Centre						
Hire 6am to 12am						
Commercial Casual/Private Function	Per Hour	Partial	Taxable	60.50	56.50	7.1%
Commercial Regular	Per Hour	Partial	Taxable	40.25	37.50	7.3%
Community Casual	Per Hour	Partial	Taxable	28.75	28.00	2.7%
Community Regular	Per Hour	Partial	Taxable	23.00	22.00	4.5%
Junior & Senior Regular and School Curriculum Activity	Per Hour	Partial	Taxable	17.25	18.00	-4.2%
Class D Facilities						
- Southern Estuary Hall						
- Rushton North - Small Function Room						
- Coodanup Playgroup Centre						
- Ocean Road Sports Facility						
- Falcon Family Centre Activity Room A						
- Lakelands Community House						
Hire 6am to 12am						
Commercial Casual/Private Function	Per Hour	Partial	Taxable	38.25	30.00	27.5%
Commercial Regular	Per Hour	Partial	Taxable	25.50	21.00	21.4%
Community Casual	Per Hour	Partial	Taxable	18.25	14.50	25.9%
Community Regular	Per Hour	Partial	Taxable	14.50	11.50	26.1%
Junior & Senior Regular and School Curriculum Activity	Per Hour	Partial	Taxable	11.00	9.50	15.8%
Kiosk						
- Merlin St Reserve Pavilion						
- Thomson St Netball Pavilion						
- Bortolo Pavilion						
- Coote Reserve*						
- Rushton Main						
- Meadow Springs Sports Facility						
- Lakelands Park						
Hire 6am to 12am						
Commercial Casual/Private Function	Per Hour	Partial	Taxable	43.50	39.00	11.5%
Commercial Regular	Per Hour	Partial	Taxable	29.00	26.50	9.4%
Community Casual	Per Hour	Partial	Taxable	20.75	18.85	10.1%
Community Regular	Per Hour	Partial	Taxable	16.50	15.50	6.5%
Junior & Senior Regular and School Curriculum Activity	Per Hour	Partial	Taxable	12.50	11.50	8.7%

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
Office Space						
- Mandurah Bowling & Community Centre						
Daytime only (6am to 6pm) (max 6 hours)						
Commercial Casual	Per Half Day	Partial	Taxable	85.50	80.00	6.9%
Commercial Regular	Per Half Day	Partial	Taxable	57.00	52.50	8.6%
Community Casual	Per Half Day	Partial	Taxable	40.75	37.60	8.4%
Community Regular	Per Half Day	Partial	Taxable	32.50	30.50	6.6%
Office Space						
- Mandurah Bowling & Community Centre						
Daytime only (6am to 6pm) (max 12 hours)						
Commercial Casual	Per Day	Partial	Taxable	171.00	156.50	9.3%
Commercial Regular	Per Day	Partial	Taxable	114.00	103.00	10.7%
Community Casual	Per Day	Partial	Taxable	81.50	78.00	4.5%
Community Regular	Per Day	Partial	Taxable	65.00	59.00	10.2%
Meeting Rooms						
- Coodanup Community Centre						
- Meadow Springs Sports Facility						
- Peelwood Parade Sports Facility 1 Oct - 31 March						
- Lakelands Park Clubrooms - Meeting Room						
Hire 6am to 12am						
Commercial Casual	Per Hour	Partial	Taxable	30.00	30.00	
Commercial Regular	Per Hour	Partial	Taxable	20.00	21.00	-4.8%
Community Casual	Per Hour	Partial	Taxable	14.00	15.00	-6.7%
Community Regular	Per Hour	Partial	Taxable	11.50	11.50	
Junior & Senior Regular and School Curriculum Activity	Per Hour	Partial	Taxable	9.00	9.50	-5.3%
Mandurah Business and Development Centre						
Conference Room Hire	Half Day	Partial	Taxable	112.25	105.50	6.4%
Conference Room Hire	Full Day	Partial	Taxable	157.50	148.00	6.4%
Day Office Hire (Office 15 & 11)	Half Day	Partial	Taxable	56.00	52.50	6.7%
Day Office Hire (Office 15 & 11)	Full Day	Partial	Taxable	89.50	84.00	6.5%
Administration Fee						
Booking Fee			Taxable	48.00	45.00	6.7%
Liquor permit (Casual)	Per Hour	Partial	Exempt	37.25	35.00	6.4%
Liquor permit (Seasonal)	Per Hour	Partial	Exempt	117.25	110.00	6.6%
Facility Bonds						
Low Risk Events - Booking	Per Hour	Bond	Exempt unless forfeited	500.00	500.00	
Medium Risk Events - Booking	Per Hour	Bond	Exempt unless forfeited	1,000.00	1,000.00	
High Risk Events - Booking	Per Hour	Bond	Exempt unless forfeited	2,000.00	2,000.00	
Discounts						
Registered Charity	Per Hour	Partial	Taxable	50%	50%	
Facility Fee Information						
Facility Classification		Facility Rate Application Guidelines				
"Class A Facility" can occupy >200 + persons		"Class A Facilities" are regarded as the base line for determining Fees for Community Halls and Pavilions. "Class B Facilities" are discounted 10% from "Class A Facilities" "Class C Facilities" are discounted 20% from "Class A Facilities" "Class D Facilities" are discounted 50% from "Class A Facilities"				
"Class B Facility can occupy 100 - 200 persons						
"Class C Facility can occupy < 100 persons						
"Class D Facility can occupy < 50 persons						
Hirer Rate Application Guidelines		Definitions of Hirer				
"Community Regular" is regarded as the base rate for the hire of Community Halls & Pavilions.		"Casual Hirer" less than 12 bookings per annum				
"Commercial Regular" is equal to the Community Regular hire rate + 75%		"Regular Hirer" more than 12 bookings per annum				
"Community Casual Hire" rates are equal to the "Community regular" hire rate + 25%		"Community Hirer" non for profit group or club				
"Commercial Casual Hire" rates are equal to the "Commercial Regular Hire" rate + 50%		"Commercial Hirer" for profit business or group				
"Junior & Senior Regular" and "School Curriculum Activity" rates are equal to "Community regular" rates - 25%.		"School Curriculum Activities" Public or Private School				
"Evening rates" are equal to the Day rate + 25%		"Junior Regular" majority of participants under 18 yrs				
"Meeting Rooms" rate is equal to the "Community Regular" halls and pavilions rate - 75%		"Senior Regular" majority of participants over 55 yrs				
*Coote Reserve Kiosk hired at 50% advertised rate						
Fee Waivers as per delegated authority up to 100%						

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
ACTIVE SPORTS RESERVES & POS						
HIGH IMPACT SPORT						
Junior Sporting Per Player Per Team (Seasonal)	Per Season	Partial	Taxable	9.25	8.75	5.7%
Senior Sporting Per Player Per Team (Seasonal)	Per Season	Partial	Taxable	44.75	42.00	6.5%
*Community Per Day	Per Day	Partial	Taxable	195.25	183.25	6.5%
*Community Per Hour	Per Hour	Partial	Taxable	32.50	30.50	6.6%
Community - Junior Per Day	Per Day	Partial	Taxable	97.75	92.25	6.0%
Community - Junior Per Hour	Per Hour	Partial	Taxable	16.25	15.75	3.2%
Casual Commercial Per Hour	Per Hour	Partial	Taxable	48.75	46.50	4.8%
Casual Commercial Per Day	Per Day	Partial	Taxable	293.00	276.00	6.2%
Regular Commercial Per Hour	Per Hour	Partial	Taxable	32.50	30.50	6.6%
School Per Day	Per Day	Partial	Taxable	73.25	69.00	6.2%
School Per Hour	Per Hour	Partial	Taxable	12.25	11.75	4.3%
LOW IMPACT SPORT						
Junior Sporting Per Player Per Team (Seasonal)	Per Season	Partial	Taxable	8.00	7.50	6.7%
Senior Sporting Per Player Per Team (Seasonal)	Per Season	Partial	Taxable	36.50	34.25	6.6%
*Community Per Day	Per Day	Partial	Taxable	130.00	122.00	6.6%
*Community Per Hour	Per Hour	Partial	Taxable	21.75	20.50	6.1%
Community - Junior Per Day	Per Day	Partial	Taxable	65.00	60.00	8.3%
Community - Junior Per Hour	Per Hour	Partial	Taxable	11.00	9.75	12.8%
Casual Commercial Per Hour	Per Hour	Partial	Taxable	32.75	30.50	7.4%
Casual Commercial Per Day	Per Day	Partial	Taxable	195.00	183.75	6.1%
Regular Commercial Per Hour	Per Hour	Partial	Taxable	21.75	21.00	3.6%
Turf Wicket Weekend (Sat/Sun)	Per Day	Partial	Taxable	257.50	241.75	6.5%
Turf Wicket Daily During The Week	Per Day	Partial	Taxable	120.00	112.75	6.4%
School Per Day	Per Day	Partial	Taxable	48.75	46.25	5.4%
School Per Hour	Per Hour	Partial	Taxable	8.25	7.75	6.5%
Outdoor Sports Courts						
Thompson Street - charged						
Lakelands SUA, Halls Head College SUA, Falcon Reserve, Madora Bay - no charge						
*Outdoor Sports Courts Per Hour Casual - Thompson St Only	Per Hour	Partial	Taxable	11.50	10.75	7.0%
*Outdoor Sports Courts Per Hour Regular - Thompson St Only	Per Hour	Partial	Taxable	8.25	7.75	6.5%
Storage						
Large (i.e. Paddle Sports Shed) >40sqm	Annual	Partial	Taxable	1,066.00	1,001.00	6.5%
Medium (i.e soccer storage at Bortolo) < 40sqm	Annual			618.75	581.00	6.5%
Small (i.e Doddies beach storage) <20sqm	Annual	Partial	Taxable	309.50	290.50	6.5%
EVENT VENUE HIRE						
Note: Venue hire fees include access to all built infrastructure within the reserve / precinct, and do not include lighting fees which are charged in addition at the relevant hourly rate.						
Eastern Foreshore (full space)						
Community Not for Profit						
Half Day	0 - 8 hours	Partial	Taxable	165.75	155.75	6.4%
Full Day	8 - 24 hours	Partial	Taxable	276.25	259.50	6.5%
Commercial						
Half Day	0 - 8 hours	Partial	Taxable	718.25	674.50	6.5%
Full Day	8 - 24 hours	Partial	Taxable	1,326.00	1,245.00	6.5%
Weekly	7 days	Partial	Taxable	7,734.50	7,262.50	6.5%
Western Foreshore / Hall Park (full space = 2 ovals)						
Community Not for Profit						
Half Day	0 - 8 hours	Partial	Taxable	132.50	124.50	6.4%
Full Day	8 - 24 hours	Partial	Taxable	221.00	207.50	6.5%
Commercial						
Half Day	0 - 8 hours	Partial	Taxable	497.25	467.00	6.5%
Full Day	8 - 24 hours	Partial	Taxable	884.00	830.00	6.5%
Weekly	7 days	Partial	Taxable	5,524.75	5,187.50	6.5%
Note: 1 oval at Hall Park is 50% of above fee/charge						
Mandjar Square						
Community Not for Profit						
Half Day	0 - 8 hours	Partial	Taxable	88.50	83.00	6.6%
Full Day	8 - 24 hours	Partial	Taxable	165.75	155.75	6.4%
Commercial						
Half Day	0 - 8 hours	Partial	Taxable	276.25	259.50	6.5%
Full Day	8 - 24 hours	Partial	Taxable	552.50	518.75	6.5%
Weekly	7 days	Partial	Taxable	2,762.25	2,593.75	6.5%
Keith Holmes Reserve						
Community Not for Profit						
Half Day	0 - 8 hours	Partial	Taxable	88.50	83.00	6.6%
Full Day	8 - 24 hours	Partial	Taxable	165.75	155.75	6.4%
Commercial						
Half Day	0 - 8 hours	Partial	Taxable	276.25	259.50	6.5%
Full Day	8 - 24 hours	Partial	Taxable	552.50	518.75	6.5%
Weekly	7 days	Partial	Taxable	2,762.25	2,593.75	6.5%
Active Reserves						
Rushton Park Precinct / Peelwood Reserve Precinct / Meadow Springs Precinct / Lakelands Park Precinct						
Community Not for Profit						
Half Day	0 - 8 hours	Partial	Taxable	276.25	259.50	6.5%
Full Day	8 - 24 hours	Partial	Taxable	552.50	518.75	6.5%
Commercial						
Half Day	0 - 8 hours	Partial	Taxable	718.25	674.50	6.5%
Full Day	8 - 24 hours	Partial	Taxable	1,326.00	1,245.00	6.5%
Weekly	7 days	Partial	Taxable	7,734.00	7,262.00	6.5%

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
Administration Fees						
Booking Fee	Per Booking	Partial	Taxable	48.00	45.00	6.7%
Community Markets (Public open Space)	Per Booking	Partial	Exempt	53.00	50.00	6.0%
Liquor Permit (casual)	Per Booking	Partial	Exempt	37.00	35.00	5.7%
Power Use POS per hour	Per Hour	Partial	Taxable	5.00	5.00	
Bonds						
Low Risk	Per Booking	Bond	Exempt unless forfeited	500.00	500.00	
Medium Risk	Per Booking	Bond	Exempt unless forfeited	1,000.00	1,000.00	
High Risk	Per Booking	Bond	Exempt unless forfeited	2,000.00	2,000.00	
Commercial Event High Risk	Per Booking	Bond	Exempt unless forfeited	10,000.00	10,000.00	
Key Replacement	Per Booking	Bond	Exempt unless forfeited	32.00	30.00	6.7%
* See guidelines below						
Parks and Reserves Guidelines						
"Junior Sporting" - a club / group with participants under 18 yrs hiring on a seasonal basis						
"Senior Sporting" - a club / group with participants over 18 yrs hiring on a seasonal basis						
"High" - is the impact associated with the following sports on reserves:AFL,Socer,Rugby Union,Rugby League						
"Low" - is the impact associated with the following sports on reserves:All other reserve based sports						
"Casual Community - Junior" equals 50% of Casual Community "						
"Casual Commercial" rates equal "Casual Community" rates + 50%.						
"Casual Private School" rates equal "Casual Community - Junior" day rates - 25%						
Fee Exceptions - 5 -a - side Soccer, Touch Football, Summer Netball, AFL 9's (All activities only include one competition date per week, no training nights)						
Junior Competition - Clubs will be charged per player 50% of the "Junior Sporting Fee"						
Senior Competition - Clubs will be charged per player 50% of the "Senior Sporting Fee"						
Pre -Season Training						
Senior Sporting clubs will be charged the ' Casual Community Hourly Rate'						
Junior Sporting Clubs will be charged the ' Casual Community - Junior Hourly Rate'						

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
RECREATION CENTRES - SPORTS LIGHTING						
Community Hire Rates:						
Active Sports Reserves						
Bortolo Reserve - North						
50 Lux	Per Hour	Partial	Taxable	28.50	26.75	6.5%
100 Lux	Per Hour	Partial	Taxable	31.35	29.50	6.3%
Bortolo Reserve - South (8poles)						
50 Lux	Per Hour	Partial	Taxable	28.50	26.75	6.5%
100 Lux	Per Hour	Partial	Taxable	37.60	34.75	8.2%
				-		
Coote Reserve (3 Poles only)						
50 Lux	Per Hour	Partial	Taxable	25.65	24.25	5.8%
Falcon Reverse						
50 Lux	Per Hour	Partial	Taxable	28.50	26.75	6.5%
100 Lux	Per Hour	Partial	Taxable	31.35	29.50	6.3%
				-		
Hall Park						
50 Lux	Per Hour	Partial	Taxable	28.50	26.75	6.5%
Lakelands PARK - North						
50 Lux	Per Hour	Partial	Taxable	28.50	26.50	7.5%
100 Lux			Taxable	31.35	29.20	7.4%
150 Lux	Per Hour	Partial	Taxable	34.50	32.50	6.2%
Lakelands PARK - Middle						
50 Lux	Per Hour	Partial	Taxable	28.50	26.75	6.5%
100 Lux	Per Hour	Partial	Taxable	31.35	29.50	6.3%
Lakelands PARK - South						
50 Lux	Per Hour	Partial	Taxable	28.50	26.75	6.5%
100 Lux	Per Hour	Partial	Taxable	31.35	29.50	6.3%
Meadow Springs - Main						
50 Lux	Per Hour	Partial	Taxable	28.50	26.75	6.5%
100 Lux	Per Hour	Partial	Taxable	31.35	29.50	6.3%
200 Lux	Per Hour	Partial	Taxable	37.60	35.50	5.9%
Meadow Springs - South						
50 Lux	Per Hour	Partial	Taxable	28.25	26.50	6.6%
100 Lux	Per Hour	Partial	Taxable	31.35	29.50	6.3%
				-		
Merlin Street Reserve (6 Poles)						
100 Lux	Per Hour	Partial	Taxable	37.00	34.75	6.5%
				-		
Ocean Road Reserve						
50 Lux	Per Hour	Partial	Taxable	28.50	26.75	6.5%
100 Lux	Per Hour	Partial	Taxable	31.35	29.50	6.3%
				-		
Peelwood Reserve 1 - North						
50 Lux	Per Hour	Partial	Taxable	28.50	26.75	6.5%
Peelwood Reserve 1 - South						
50 Lux	Per Hour	Partial	Taxable	28.50	26.75	6.5%
100 Lux	Per Hour	Partial	Taxable	31.35	29.50	6.3%
300 Lux	Per Hour	Partial	Taxable	65.80	62.25	5.7%
Peelwood Reserve 2						
50 Lux	Per Hour	Partial	Taxable	28.50	26.75	6.5%
100 Lux	Per Hour	Partial	Taxable	31.35	29.50	6.3%
Peelwood Reserve 3						
50 Lux	Per Hour	Partial	Taxable	28.50	26.75	6.5%
100 Lux	Per Hour	Partial	Taxable	31.35	29.50	6.3%
				-		
Rushton Park Main (6 poles)						
150 Lux	Per Hour	Partial	Taxable	48.25	45.25	6.6%
300 Lux	Per Hour	Partial	Taxable	65.80	62.25	5.7%
Rushton Park North - Dower Street						
50 Lux	Per Hour	Partial	Taxable	28.50	26.75	6.5%
Rushton Park North - Thomson Street						
50 Lux	Per Hour	Partial	Taxable	28.50	26.75	6.5%
				-		
Tindale Reserve (2 Poles only)						
50 Lux	Per Hour	Partial	Taxable	23.00	21.50	7.0%
				-		

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
Outdoor Sports Courts						
Thomson Street Netball Courts						
100 Lux - 1 Court (2 Poles)	Per Hour	Partial	Taxable	5.25	5.00	5.0%
All Lighting	Per Hour	Partial	Taxable	25.25	23.75	6.3%
Notes:						
New fee structure developed and recommended for simplicity and consistency. Previously, clubs have been charged varying rates depending on the reserve / park that they hire. This new approach is based on the standard of lighting available (lux levels) and does not differentiate between the various lighting systems installed.						
Fee Guidelines:						
50 Lux - Base Rate						
100 Lux = 50 Lux + 10%						
150 Lux = 100 Lux + 10%						
200 Lux = 100 Lux + 20%						
300 Lux = 200 Lux + 75%						

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
BILLY DOWER YOUTH CENTRE (BDYC)						
Room Hire						
Counselling Room						
Main Hall						
Commercial Casual/Private Function	Per Hour	Full	Taxable	72.00	67.50	6.7%
Commercial Regular	Per Hour	Full	Taxable	55.50	52.00	6.7%
Community Casual	Per Hour	Full	Taxable	44.25	41.50	6.6%
Community Regular	Per Hour	Full	Taxable	33.00	31.00	6.5%
Activity Room	Per Hour	Full				
Commercial Casual/Private Function	Per Hour	Full	Taxable	57.50	54.00	6.5%
Commercial Regular	Per Hour	Full	Taxable	51.00	48.00	6.3%
Community Casual	Per Hour	Full	Taxable	38.25	36.00	6.3%
Community Regular	Per Hour	Full	Taxable	31.50	29.50	6.8%
Kitchen	Per Hour	Full				
Commercial Casual/Private Function	Per Hour	Full	Taxable	34.00	32.00	6.3%
Commercial Regular	Per Hour	Full	Taxable	27.75	26.00	6.7%
Community Casual	Per Hour	Full	Taxable	20.25	19.00	6.6%
Community Regular	Per Hour	Full	Taxable	16.50	15.50	6.5%
Meeting/Training Room	Per Hour	Full				
Commercial Casual/Private Function	Per Hour	Full	Taxable	26.75	25.00	7.0%
Commercial Regular	Per Hour	Full	Taxable	22.25	21.00	6.0%
Community Casual	Per Hour	Full	Taxable	16.50	15.50	6.5%
Community Regular	Per Hour	Full	Taxable	13.25	12.50	6.0%
Computer Room	Per Hour	Full				
Commercial Casual	Per Hour	Full	Taxable	40.00	37.50	6.7%
Commercial Regular	Per Hour	Full	Taxable	36.25	34.00	6.6%
Community Casual	Per Hour	Full	Taxable	24.00	22.50	6.7%
Community Regular	Per Hour	Full	Taxable	20.25	19.00	6.6%
Vehicle Hire						
Bus per kilometre travelled (includes cost for fuel)	Per Km	Full	Taxable	2.00	1.95	2.6%
Transit Van per kilometre travelled (includes cost for fuel)	Per Km	Full	Taxable	1.25	1.20	4.2%
Room or bus cleaning	As required	Full	Taxable	160 - 250	160 - 250	
Regional Youth Driver Education (RYDE)	Per Session	Full		16.00	15.00	6.7%
Other Charges						
<u>Bonds & Call Out fees</u>						
Bond for Room Hire	Per hire	Bond	Exempt unless forfeited	253.00	253.00	
Bond for Vehicle Hire	Per hire	Bond	Exempt unless forfeited	253.00	253.00	
Key bond	Per hire	Bond	Exempt unless forfeited	50.00	50.00	
Call out required due to unarmed alarm	Per Call out	Full	Taxable	162.00	152.00	6.6%
After Hours Security Call Out	As required	Full	Taxable	172.50	162.00	6.5%
Hire Cancellation fee	Per Booking	Full	Taxable	37.75	35.50	6.3%
<u>Programs</u>						
Boxing (first class free)	Per Session	Full	Taxable			
Boxing -After First Class	Per Session	Full	Taxable	6.50	6.00	8.3%
Boxing-Two sessions within the same week	Per Session	Full	Taxable	11.00	10.50	4.8%

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
LIBRARIES & LEARNING						
Book Club - one set of books for one month	Per Book Set	Partial	Taxable	26.75	25.00	7.0%
Notice Processing Fee for overdue or lost items	Per notice	Partial	Taxable	5.75	5.50	4.5%
Lost items - replacement cost	Per Item	Full	Taxable	Item Cost	Item Cost	
Damaged Item - replacement cost	Per Item	Full	Taxable	Item cost	Item cost	
Book Sale Items	Item	Partial	Taxable	Cost Determined	Cost Determined	
Printing & Copying						
Printing & Photocopying - A4 sheet	Per Page	Partial	Taxable	0.50	0.50	
- A3 sheet	Per Page	Partial	Taxable	1.00	1.00	
- A4 colour	Per Page	Partial	Taxable	2.30	2.20	4.5%
- A3 colour	Per Page	Partial	Taxable	3.50	3.30	6.1%
Photocopied Articles from SLWA	Per Request	Full	Taxable	Item Cost	Item Cost	
3D Printing (available at Falcon Library only)	Printing Set Up	Partial	Taxable	5.25	5.00	5.0%
	Per Hour	Partial	Taxable	2.75	2.50	10.0%
Laminating						
A4 sheet	Per Sheet	Full	Taxable	3.25	3.00	8.3%
A3 sheet	Per Sheet	Full	Taxable	5.25	5.00	5.0%
Pouch/Credit Card size (business cards etc)	Per Pouch	Full	Taxable	1.00	1.00	
Binding						
6mm/25 sheets (documents, resumes etc)	Per Document	Full	Taxable	5.25	5.00	5.0%
8mm/45 sheets (documents, resumes etc)	Per Document	Full	Taxable	7.50	7.00	7.1%
19mm/45 sheets (documents, resumes etc)	Per Document	Full	Taxable	9.50	9.00	5.6%
<i>All binding includes binding strip, plastic cover and backing paper</i>						
Replacement of Membership Card	Per Card	Full	Taxable	6.50	6.00	8.3%
Library Bag	Per Bag	Full	Taxable	2.75	2.50	10.0%
Events						
Events - Guest Speakers	Per Event	Partial	Taxable	Cost Determined	Cost Determined	
Programs						
Made by Me	Per Workshop	Partial	Taxable	5.75	5.50	4.5%
Workshops	Per Workshop	Partial	Taxable	Cost determined	Cost determined	
Bond						
Bonds (GST free unless forfeited)						
Bond for Room Hire	Per hire	Bond	Exempt unless forfeited	250.00	250.00	
Keys per set	Per Set	Bond	Exempt unless forfeited	50.00	50.00	
Other Charges						
Alarm Call Out Fee per incident	Per Incident	Full	Taxable	170.00	150.00	13.3%
Alcohol Consumption Permit	One Off	Reference	Exempt	37.25	35.00	6.4%
Alcohol Consumption Permit	Annual	Reference	Exempt	117.25	110.00	6.6%
Fee waiver:						
Reductions or waivers granted to any one community group shall not exceed the total value of \$1500.00 per year.				Up to \$1500pa		New Fee
Falcon Community Rooms						
FabLab - Computer Training Room						
Commercial Casual/Private Function-Falcon Community Rooms	Per Hour	Partial	Taxable	69.75	65.50	6.5%
Commercial Regular	Per Hour	Partial	Taxable	63.25	59.50	6.3%
Community Casual	Per Hour	Partial	Taxable	41.50	39.00	6.4%
Community Regular	Per Hour	Partial	Taxable	34.50	32.50	6.2%
Small Meeting Room						
Type D Facilities						
Commercial Casual/Private Function	Per Hour	Partial	Taxable	20.75	19.50	6.4%
Commercial Regular	Per Hour	Partial	Taxable	18.75	17.50	7.1%
Community Casual	Per Hour	Partial	Taxable	16.50	15.50	6.5%
Community Regular	Per Hour	Partial	Taxable	14.50	13.50	7.4%
Large Undivided Room						
Type C Facilities						
Commercial Casual/Private Function	Per Hour	Partial	Taxable	42.50	40.00	6.3%
Commercial Regular	Per Hour	Partial	Taxable	33.50	31.50	6.3%
Community Casual	Per Hour	Partial	Taxable	24.50	23.00	6.5%
Community Regular	Per Hour	Partial	Taxable	18.75	17.50	7.1%

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
Lakelands Library Community Rooms						
Small Meeting Room						
Type D Facilities						
Commercial Casual/Private Function	Per Hour	Partial	Taxable	20.75	19.50	6.4%
Commercial Regular	Per Hour	Partial	Taxable	18.75	17.50	7.1%
Community Casual	Per Hour	Partial	Taxable	16.50	15.50	6.5%
Community Regular	Per Hour	Partial	Taxable	14.50	13.50	7.4%
Large Undivided Room						
Type C Facilities						
Commercial Casual/Private Function	Per Hour	Partial	Taxable	42.50	40.00	6.3%
Commercial Regular	Per Hour	Partial	Taxable	33.50	31.50	6.3%
Community Casual	Per Hour	Partial	Taxable	24.50	23.00	6.5%
Community Regular	Per Hour	Partial	Taxable	18.75	17.50	7.1%
Mandurah Library Meeting Room						
Small Meeting Room						
Type D Facilities						
Commercial Casual/Private Function	Per Hour	Partial	Taxable	20.75	19.50	6.4%
Commercial Regular	Per Hour	Partial	Taxable	18.75	17.50	7.1%
Community Casual	Per Hour	Partial	Taxable	16.50	15.50	6.5%
Community Regular	Per Hour	Partial	Taxable	14.50	13.50	7.4%
Local Studies						
A4 photographic print. <i>inc. Research, staff time, delivery to printer but not cost of printing</i>	Each	Full	Exempt	19.25	18.00	6.9%
A3 photographic print <i>inc. Research, staff time, delivery to printer but not cost of printing</i>	Each	Full	Exempt	55.50	52.00	6.7%
Digital Photograph	Each	Full	Taxable	55.50	52.00	6.7%
Sale of books & other items	Each	Full	Taxable	Cost Determined	Cost Determined	
Museum Local Studies Room or Old Schoolroom						
Small Meeting Room						
Type D Facilities						
Commercial Casual/Private Function	Per Hour	Partial	Taxable	20.75	19.50	6.4%
Commercial Regular	Per Hour	Partial	Taxable	18.75	17.50	7.1%
Community Casual	Per Hour	Partial	Taxable	16.50	15.50	6.5%
Facility Fee Information	" Class C Facility can occupy < 100 persons - Includes ability to screen display presentations, tables & chairs and Kitchenette with dishwasher " Class D Facility can occupy < 50 persons - Includes ability to screen display presentations, tables & chairs and room for tea and coffee tray					
" Class C Facility can occupy < 100 persons - Includes ability to screen display presentations, tables & chairs and Kitchenette with dishwasher						
" Class D Facility can occupy < 50 persons - Includes ability to screen display presentations, tables & chairs and room for tea and coffee tray						

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
ARTS & CULTURE						
CASM						
Studio Residency Program						
Studio Residency Program -Three month Licence	Per three months	Full	Taxable	152.25	143.00	6.5%
Exhibition & Gallery Workshop Program						
General EOI Exhibition	Per Week	Full	Taxable	181.00	170.00	6.5%
Community Workshops in Gallery Space	Per 4 hour hire	Full	Taxable	38.75	36.50	6.2%
Commercial Workshops in Gallery Space	Per 4 hour hire	Full	Taxable	76.25	71.50	6.6%
Tiny Treasures Exhibition Registration	Per exhibition	Full	Taxable	22.25	21.00	6.0%
Tiny Treasures Art Market Registration	Per exhibition	Full	Taxable	22.25	21.00	6.0%
Generic Exhibition Registration	Per catalogue	Full	Taxable	22.25	21.00	6.0%
Catalogue Sales - individually priced at Market value	Per catalogue	Full	Taxable	Market Value	Market Value	
Workshop Facilitation Program						
Initial Administration fee	First booking only	Full	Taxable	27.75	26.00	6.7%
Community Workshops in Workshops Space	Per 4 hour hire	Full	Taxable	22.25	21.00	6.0%
Commercial Workshops in Workshops Space	Per 4 hour hire	Full	Taxable	52.25	49.00	6.6%
Bonds & Other Fees						
Lost key replacement	Only if lost	Bond	Exempt unless forfeited	53.25	50.00	6.5%
Journals						
Walking with Magpies Journal	Each	Full	Taxable	2.50	2.50	
Six Seasons Journal	Each	Full	Taxable	2.50	2.50	
Journal with pencils	Each	Full	Taxable	3.50	3.50	
Class pack of Journals of 30	Per Pack 30	Full	Taxable	50.00	-	New Fee
Hire of Koolbadri Bidi Garden Space						
Community Workshops in Garden space	Per 4 hour hire	Full	Taxable	22.25	21.00	6.0%
Commercial Workshops in Garden Space	Per 4 hour hire	Full	Taxable	52.25	49.00	6.6%
Combination hire of CASM workshop and Garden space	Per 4 hour hire	Full	Taxable	64.00	60.00	6.7%
Koolbardi Bidi Tours and Professional Development						
1 hour Garden Tour: Adult	Each	Full	Taxable	27.75	26.00	6.7%
1 hour Garden Tour: u16/concession	Each	Full	Taxable	22.25	21.00	6.0%
2 hour Teachers' PD Session in Koolbardi Bidi Garden	Each	Full	Taxable	55.50	52.00	6.7%
4 hour Group Teachers' PD Session and Art Workshop in Koolbardi Bidi Garden	Each	Full	Taxable	88.50	83.00	6.6%
1 hour Outreach site visit and analysis	Each	Full	Taxable	221.00	207.50	6.5%
School Visits to Koolbardi Bidi Sites						
1.5 hour High School visit: Up to 25 students	Per group	Full	Taxable	221.00	207.50	6.5%
1.5 hour High School visit: 26-35 students	Per group	Full	Taxable	331.75	311.50	6.5%
1 hour Primary School visit: Up to 25 students	Per group	Full	Taxable	276.25	259.50	6.5%
1 hour Primary School visit: 26-35 students	Per group	Full	Taxable	331.75	311.50	6.5%
After-school Art Classes Program						
Art class booking	Per Term	Full	Taxable	181.00	171.00	5.8%
General workshops						
Ad Hoc Workshops - As per current best industry practice/Market Value	Each	Full	Taxable	Market Value	Market Value	
General events						
Ad Hoc Workshops - As per current best industry practice/Market Value	Each	Full	Taxable	Market Value	Market Value	

PEEL OPEN STUDIOS						
Peel Open Studios - Individual artist registration	Per artist listing	Full	Taxable	99.50	93.50	6.4%
Peel Open Studios - Shared studio space artists registration	Per artist listing	Full	Taxable	99.50	93.50	6.4%
Peel Open Studios - Artist collective registration fee	Per artist listing	Full	Taxable	99.50	93.50	6.4%
1/4 page advertisement in printed program	Per advertisement	Full	Taxable	110.75	104.00	6.5%
1/2 page advertisement in printed program	Per advertisement	Full	Taxable	221.00	207.50	6.5%
Full page advertisement in printed program	Per advertisement	Full	Taxable	386.50	363.00	6.5%
Artist capacity building workshops	Per workshop	Full	Taxable	As per market value	As per market value	
Peel Open Studios assorted merchandise	Per item	Full	Taxable	As per market value	As per market value	
Mandurah Arts Festival						
Community arts workshops	Per workshop	Full	Taxable	As per market value	As per market value	
Various ticketed arts program - TBA	Per event	Full	Taxable	As per market value	As per market value	
Mandurah Arts Festival assorted merchandise	Per item	Full	Taxable	As per market value	As per market value	

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
SENIOR CITIZENS' CENTRE						
GENERAL FEES AND CHARGES						
Annual Membership Fee	Per Year	Reference	Taxable	57.50	54.00	6.5%
Pro Rata membership fee per quarter	One Off	Reference	Taxable	14.40	13.50	6.7%
Pro rata membership 6 months	One Off	Reference	Taxable	28.75	27.00	6.5%
Pro rata membership 9 months	One Off	Reference	Taxable	43.25	40.50	6.8%
Corporate Membership	One Off	Reference	Taxable	110.00		New Fee
Visiting Membership Fee (temporary three months)	One Off	Reference	Taxable	28.75	27.00	6.5%
Couples Membership (2 pax)	One Off	Reference	Taxable	109.25	102.00	7.1%
Amenities Fee - Non Members (<i>per visit</i>)	One Off	Reference	Taxable	5.50	5.00	10.0%
Centre Bus	One Off	Partial	Exempt	2.50	2.50	
Concert - Members	One Off	Partial	Taxable	Artist cost determine	Artist cost determine	
Concert - Non Members	One Off	Partial	Taxable	Artist Cost determine + \$5 Amenities	Artist Cost determine + \$5 Amenities	
DINING ROOM						
Meals - 2 course Dine In	One Off	Full	Taxable	Between \$12 - \$18	Between \$12 - \$18	
Meals - Takeaway 1 Course	One Off	Full	Taxable	Between \$10 - \$16	Between \$10 - \$16	
Café - Food & Beverages	Market Rate	Full	Taxable	Market Rate	Market Rate	
BONDS						
Swipe Card (per set)	One Off	Bond	Exempt unless forfeited	50.00	50.00	
Private Function/Casual Booking (without Alcohol)	One Off	Bond	Exempt unless forfeited	250.00	250.00	
Private Function/Casual Booking (with Alcohol)	One Off	Bond	Exempt unless forfeited	\$500-\$2,000	\$500-\$2,000	
OTHER FEES						
Weekend Surcharge per booking	One Off	Full	Taxable	98.00	92.00	6.5%
Alcohol Consumption Permit	One Off	Reference	Exempt	37.25	35.00	6.4%
Alcohol Consumption Permit	Annual	Reference	Exempt	117.25	110.00	6.6%
Alarm Call Out Fee (per incident)	One Off	Full	Taxable	181.00	170.00	6.5%
Cancellation Fee	One Off		Taxable	10% of calculated hire cost	10% of calculated hire cost	
Late Booking Fee	One Off		Taxable	30.00	30.00	
	Per hire	Reference	Taxable	Cost Deremined by item and set-up	Cost Deremined by item and set-up	
AV Equipment : AV & lighting available in various hire spaces. Additional costs to room hire All rooms standard provision of single microphone only Any additional AV requirements dependent on availability & requirements All rooms standard provision of single microphone only						
MAIN HALL						
Commercial Casual/Private Function	Per Hour	Reference	Taxable	72.00	65.25	10.3%
Commercial/Private Regular	Per Hour	Reference	Taxable	50.00	44.50	12.4%
CommunityCasual	Per Hour	Reference	Taxable	41.00	37.25	10.1%
Community Regular	Per Hour	Reference	Taxable	30.00	27.00	11.1%
Seniors Centre Regular Members Activities (Business hours)	Per Hour	Reference	Taxable	26.50	26.00	1.9%
DINING ROOM						
Commercial Casual/Private Function	Per Hour	Reference	Taxable	61.75	58.00	6.5%
Commercial/Private Regular	Per Hour	Reference	Taxable	44.25	41.50	6.6%
CommunityCasual	Per Hour	Reference	Taxable	37.50	35.25	6.4%
Community Regular	Per Hour	Reference	Taxable	27.75	26.00	6.7%
Seniors Centre Regular Members Activities (Business hours)	Per Hour	Reference	Taxable	26.75	25.00	7.0%
CRAFT ROOM						
Commercial Casual/Private Function	Per Hour	Reference	Taxable	61.75	58.00	6.5%
Commercial/Private Regular	Per Hour	Reference	Taxable	44.25	41.50	6.6%
CommunityCasual	Per Hour	Reference	Taxable	32.00	30.00	6.7%
Community Regular	Per Hour	Reference	Taxable	25.25	23.75	6.3%
Seniors Centre Regular Members Activities (Business hours)	Per Hour	Reference	Taxable	24.25	22.75	6.6%
GAMES ROOM						
Commercial Casual/Private Function	Per Hour	Reference	Taxable	31.00	29.00	6.9%
Commercial/Private Regular	Per Hour	Reference	Taxable	21.00	19.75	6.3%
CommunityCasual	Per Hour	Reference	Taxable	16.50	15.50	6.5%
Community Regular	Per Hour	Reference	Taxable	13.75	13.00	5.8%
Seniors Centre Regular Members Activities (Business hours)	Per Hour	Reference	Taxable	12.80	12.50	2.4%

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
MEETING ROOM						
Commercial Casual/Private Function	Per Hour	Reference	Taxable	25.00	35.25	-29.1%
Commercial/Private Regular	Per Hour	Reference	Taxable	22.00	30.00	-26.7%
Community Casual	Per Hour	Reference	Taxable	19.00	23.75	-20.0%
Community Regular	Per Hour	Reference	Taxable	18.00	20.25	-11.1%
Seniors Centre Regular Members Activities (Business hours)	Per Hour	Reference	Taxable	10.00	19.75	-49.4%
COFFEE LOUNGE						
Bar/Cafe area	Per Day	Reference	Taxable	35.00	26.00	34.6%
Coffee Lounge	Per Hour	Reference	Taxable	10.00	36.25	-72.4%
Fee waiver:						
Reductions or waivers granted to any one community group shall not exceed the total value of \$1500.00 per year.				Up to \$1500pa		
Facility Fee Information						
Fee Waivers as per delegated authority up to 100%	Definitions of Hirer					
	"Casual Hirer" less than 12 bookings per annum					
	"Regular Hirer" more than 12 bookings per annum					
	"Community Hirer" non for profit group or club					
	"Commercial Hirer" for profit business or group					

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
EVENTS						
MANDURAH CRAB FEST						
Unique Event Experience Area	Per Event	Reference	Exempt	Market Rate		New Charge
Gourmet Food Stall Holder - Site (small) + Infrastructure	Per Event	Reference	Taxable	2,049.50	1,924.50	6.5%
Gourmet Food Stall Holder - Site (large) + Infrastructure	Per Event	Reference	Taxable	3,000.00		New Charge
Continental Food Stall Holder - Site (small) + Infrastructure	Per Event	Reference	Taxable	1,160.25	1,089.50	6.5%
Continental Food Stall Holder - Site (large) + Infrastructure	Per Event	Reference	Taxable	1,480.50	1,390.25	6.5%
Mobile Food Vendor - Site only (small)	Per Event	Reference	Exempt	985.75	925.50	6.5%
Mobile Food Vendor - Site only (large)	Per Event	Reference	Exempt	1,200.00		New Charge
Market Stall Holder (Zone 1) - Site (small) + Infrastructure	Per Event	Reference	Taxable	994.50	933.75	6.5%
Market Stall Holder (Zone 1) - Site (large) + Infrastructure	Per Event	Reference	Taxable	1,215.50	1,141.25	6.5%
Market Stall Holder (Zone 2) - Site (small) + Infrastructure	Per Event	Reference	Taxable	884.00	830.00	6.5%
Market Stall Holder (Zone 2) - Site (large) + Infrastructure	Per Event	Reference	Taxable	1,105.00	1,037.50	6.5%
Market Stall Holder (Zone 3) - Site (small) + Infrastructure	Per Event	Reference	Taxable	281.75	264.50	6.5%
Market Stall Holder (Zone 3) - Site (large) + Infrastructure	Per Event	Reference	Taxable	508.25	477.25	6.5%
Workshop Stall Holder - Non Profit - Site + Infrastructure	Per Event	Reference	Exempt	400.00		New Charge
Workshop Stall Holder - Commercial - Site + Infrastructure	Per Event	Reference	Exempt	800.00		New Charge
Event Activation (Commercial) - Land Based	Per Event	Reference	Exempt	994.50	933.75	6.5%
Event Activation (Commercial) - Water Based	Per Event	Reference	Exempt	1,215.50	1,141.25	6.5%
Event Furniture & Equipment	Per Event	Full	Exempt	at Cost	at Cost	New Charge
Waste Management / Disposal Fee	Per Event	Full	Exempt	at Cost	at Cost	New Charge
Stall Holder / Vendor Bond	Per Event	Full	Exempt	500.00	207.50	141.0%
Stall Holder / Vendor Infrastructure Bond - Large Site	Per Event	Full	Exempt	1,000.00	207.50	381.9%
Event Sponsorship	Per Event	Full	Exempt	Market Rate		New Charge
OTHER CITY EVENTS						
Food Stall Holder - Site only (small)	Per Event	Reference	Taxable	300.00		New Charge
Food Stall Holder - Site (small) + Infrastructure	Per Event	Reference	Taxable	at Cost	at Cost	New Charge
Food Stall Holder - Site only (large)	Per Event	Reference	Taxable	409.00	384.00	6.5%
Food Stall Holder - Site (large) + Infrastructure	Per Event	Reference	Taxable	at Cost	at Cost	New Charge
Market Stall Holder - Site only (small)	Per Event	Reference	Taxable	50.00	26.00	92.3%
Market Stall Holder - Site (small) + Infrastructure	Per Event	Reference	Taxable	at Cost	at Cost	New Charge
Market Stall Holder - Site only (large)	Per Event	Reference	Taxable	100.00		New Charge
Market Stall Holder - Site (large) + Infrastructure	Per Event	Reference	Taxable	at Cost	at Cost	New Charge
Mobile Food Vendor - Site only (small)	Per Event	Reference	Exempt	409.00	384.00	6.5%
Mobile Food Vendor - Site only (large)	Per Event	Reference	Exempt	615.00		New Charge
Workshop Stall Holder - Non Profit	Per Event	Reference	Exempt	250.00		New Charge
Workshop Stall Holder - Commercial	Per Event	Reference	Exempt	500.00		New Charge
Event Furniture & Equipment	Per Event	Full	Exempt	at Cost	at Cost	New Charge
Stall Holder / Vendor Infrastructure Bond - Small Site	Per Event	Full	Exempt	500.00	207.50	141.0%
Stall Holder / Vendor Infrastructure Bond - Large Site	Per Event	Full	Exempt	1,000.00	207.50	381.9%
EXTERNAL EVENTS						
Service Mark Up Fee	Per Event	Full	Exempt	at Cost	at Cost	New Charge
Waste Management / Disposal Fee	Per Event	Full	Exempt	at Cost	at Cost	New Charge
Ticketed Events						
Various Ticketed Events	Per Event	Reference	Taxable	Market price	Market price	

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
MANDURAH OCEAN MARINA						
Pens						
All Recreational Pens - Fees per annum (per meter)	Per metre (Pen length)	Reference	Taxable	529.25	497.00	6.5%
All Commercial Pens - Fees per annum (per meter)	Per metre (Pen length)	Reference	Taxable	476.25	447.25	6.5%
Mini Marina - South Harbour - Fees per annum (per meter)	Per Month	Reference	Taxable	264.75	248.50	6.5%
Other Rental Options						
6 months - 60% of annual fee	Half Yealy	Reference	Taxable	60%	60%	
3 months - 40% of annual fee	Quartely	Reference	Taxable	40%	40%	
1 month - 15% of annual fee	Monthly	Reference	Taxable	15%	15%	
1 week - 6.5% of annual fee	Weekly	Reference	Taxable	7%	7%	
1 day - 1% of annual fee	Daily	Reference	Taxable	1%	1%	
Security Keys						
Key ring type key- Charge	Per Item	Full	Taxable	26.75	25.00	7.0%
Compliant power cord 10m	Per Item	Full	Taxable	111.75	105.00	6.4%
Compliant power cord 12m	Per Item	Full	Taxable	133.00	125.00	6.4%
Compliant power cord 14m	Per Item	Full	Taxable	154.50	145.00	6.6%
Compliant power cord 15m	Per Item	Full	Taxable	165.00	155.00	6.5%
Compliant power cord 16m	Per Item	Full	Taxable	175.75	165.00	6.5%
Navigational Charts	Per Item	Full	Taxable	51.25	48.25	6.2%
Large Fenders (supplied and fitted)	Per Item	Full	Taxable	255.50	240.00	6.5%
Mega Fenders (supplied and fitted)	Per Item	Full	Taxable	319.50	300.00	6.5%
Notes :-						
<i>All marina pens charged by length of pen not length of vessel</i>						
Public Marina						
<i>Fees include power & water consumption for private use</i>						
<i>Purchase of electronic access key required</i>						
<i>All fees require payment in advance</i>						
Mini Marina						
<i>Mini Marina - 50% of Recreational Pen Fees</i>						
<i>Does not include security, water or electricity</i>						
Notes:-						
<i>Does not include power, water or security</i>						
<i>Commercial vessels only</i>						
<i>Fees payable in advance</i>						
Other Mooring & Jetty Fees						
Mary Street Lagoon Mooring Pens						
Fees per annum (per sq metre)	Per m2	Reference	Taxable	46.25	43.50	6.3%
Other Rental Options						
6 months - 60% of annual fee	Per m2	Reference	Taxable	60%	60%	
3 months - 40% of annual fee	Per m2	Reference	Taxable	40%	40%	
1 month - 15% of annual fee	Per m2	Reference	Taxable	15%	15%	
Mandjar Bay & Stingray Wharf						
Short-term Commercial Jetty Licence for Mandjar Bar Jetties and Stingray Wharf per week (minimum 7 day hire)	Per Lineal Metre	Reference	Taxable	101.00		New Fee
Mandjar Bay Commercial Jetty Licence for 12 months (pro rata available, minimum 3 months)	Per Lineal Metre	Reference	Taxable	425.40		New Fee
Stingray Wharf Commercial Jetty Licence for 12 months (pro rata available, minimum 3 months)	Per Lineal Metre	Reference	Taxable	395.00	371.00	6.5%
Notes:-						
Administration Fee - per Refund Request				55.50	52.00	6.7%
Administration Fee - Sub Licencing Credit (per financial year)				55.50	52.00	6.7%

Chalets						
Chalet Rate (per night)**^+						
Studio (max 2 people) per night (1 Queen bed or 2 singles)	Per night	Reference	Taxable	135-300	124.50	8.43%
Spa Chalet (max 2 people) per night (1 Queen bed)	Per night	Reference	Taxable	185-350	176.50	4.82%
Family Chalet (max 4 people) per night (1 Queen & 2 single beds)	Per night	Reference	Taxable	199-400	186.75	6.56%
Couples Chalet (2 bedroom - max 4 people) per night (2 Queen beds)	Per night	Reference	Taxable	199-400	186.75	6.56%
Special Needs (2 bedroom - max 4 people) per night (4 Single beds)	Per night	Reference	Taxable	199-400	186.75	6.56%
* Price charged within the range based on peak, weekend and off-peak demand for accommodation as						
Other Charges						
Replacement Linen	Per Item	Reference	Taxable	Depends on Item	Depends on Item	
<i>Linen replaced on request - fee applies depending on items replaced</i>				At cost plus cleaner fee and 10%	At cost plus cleaner fee and 10%	
<i>Chalet clean after 7 day stay - no charge</i>				No Charge	No Charge	
Washing Machine or Dryer	Per each use	Reference	Taxable	4.00	4.00	
Promotional Activities - Marketing Activities	Per Night	Reference	Taxable	0-30%	0-30%	
Please Note:						
<i>Additional guests in a chalet can not be accommodated. Sorry no rollaways, areobed, swags or mattresses on floor allowed.</i>						

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
WORKS & SERVICES						
Tree Removal and Replacement						
Removal of tree (up to 5m) plus supply and installation of 45 litre container size replacement tree	Per Tree	Full	Taxable	638.25	599.25	6.5%
Removal of tree (5m - 10m) plus supply and installation of 100 litre container size replacement tree	Per Tree	Full	Taxable	1,094.00	1,027.25	6.5%
Removal of tree (10m - 15m) plus supply and installation of 200 litre container size replacement tree	Per Tree	Full	Taxable	1,944.75	1,826.00	6.5%
Removal of tree (15m and over) plus supply and installation of 200 litre container size replacement tree	Per Tree	Full	Taxable	4,618.75	4,336.75	6.5%
Traffic Management						
Traffic management plan review - standard TMP review of up to 1 hour	Per plan	Full	Taxable	123.65		New Fee
Traffic management plan review - Complex TMP review exceeding one hour (rate per hour)	Per Plan	Full	Taxable	Administration Fee \$175 Initial assessment and \$56.20 per hour thereafter and + actual cost		New Fee
Other Charges						
Crossover Application Fee	Per Application	Full	Taxable	137.50		New Fee
Works in the Road Reserve Application Fee	Per Application	Full	Taxable	440.00		New Fee
Obstruction in the Road Reserve Application Fee	Per Application	Full	Taxable	192.50		New Fee
Private and Third Party Works	Per Project	Full	Taxable	At Cost + 15%	At Cost + 15%	
Additional Culvert Pipes	Per Pipe Length	Full	Taxable	170.25	159.75	6.6%
Delivery additional pipes	Per Pipe Length	Full	Taxable	55.50	52.00	6.7%
Supervision Fee with consultant	Per Project	Full	Exempt	1.5% of Roadworks, Drainage & Earthworks Costs	1.5% of Roadworks, Drainage & Earthworks Costs	
Supervision Fee without consultant	Per Project	Full	Exempt	3.0% of Roadworks, Drainage & Earthworks Costs	3.0% of Roadworks, Drainage & Earthworks Costs	
Performance Bond	Per Stage	Bond	Exempt unless forfeited	21,300.00	20,000.00	6.5%
Outstanding Works Bond	Per Stage	Bond	Exempt unless forfeited	125% of the cost of the outstanding works	125% of the cost of the outstanding works	
Engineering Assessment	Per Application	Full	Taxable	At Cost		New Fee
Outstanding Works Bond - Admin Fee <i>Note: Fee paid by developer (per stage of development) where they have not completed works but have requested the subdivision be cleared)</i>	Per Stage	Full	Exempt unless forfeited	1,065.00	1,000.00	6.5%
RAV Electric Highway - Electric Vehicle Charging Station electricity use, provided through E-Station access cards.	per kWh	Full	Taxable	0.50	0.45	11.1%
Maintenance Bond	Per Stage	Bond	Exempt unless forfeited	5% of the contract value for construction and drainage works	5% of the contract value for construction and drainage works	

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
WASTE MANAGEMENT						
HOUSEHOLD WASTE SERVICES						
<i>An annual charge per mobile garbage bin (MGB) pursuant to Section 67 of the Waste Avoidance & Resource Recovery Act 2007 (WARR) is levied for a waste service provided by the City against all owners of property (including strata titled premises) within the municipality where a habitable dwelling/building is erected.</i>						
Standard Waste Service includes: Supply and weekly collection of 240 L mobile garbage bin Supply and fortnightly collection of 240 L or 360 L mobile recycling bin One junk & metals verge pick up Two green waste verge pick ups Two green waste and two general waste vouchers allowing free access to the Waste Management Centre	Per Service	Statutory	Exempt	337.00	337.00	
Reduced Waste Service includes: Supply and weekly collection of 140 L mobile garbage bin Supply and fortnightly collection of 240 L or 360 L mobile recycling bin One junk & metals verge pick up Two green waste verge pick ups Two green waste and two general waste vouchers allowing free access to the Waste Management Centre	Per Service	Statutory	Exempt	327.00	327.00	
Increased Waste Service includes: Supply and weekly collection of 240 L mobile garbage bin Supply and fortnightly collection of 360 L mobile recycling bin One junk & metals verge pick up Two green waste verge pick ups Two green waste and two general waste vouchers allowing free access to the Waste Management Centre	Per Service	Statutory	Exempt	347.00	347.00	
Increased Waste Service includes: Supply and weekly collection of 140 L mobile garbage bin Supply and fortnightly collection of 360 L mobile recycling bin One junk & metals verge pick up Two green waste verge pick ups Two green waste and two general waste vouchers allowing free access to the Waste Management Centre	Per Service	Statutory	Exempt	337.00	337.00	
Special walk-in waste collection service is offered to residents free of charge. Residents must seek written approval from City and service is only supplied if justified on medical grounds and requires supporting documentation from GP.	Per Service	Statutory	Exempt	No charge	No charge	
Additional Rubbish Only Service Supply & weekly collection of 1 additional 240 L or 140 L mobile garbage bin (bin will be stickered accordingly)	Per Service	Full	Exempt	141.00	141.00	
Additional Recycling Only Service Supply & fortnightly collection of 1 additional 240 L or 360 L mobile recycling bin (bin will be stickered accordingly)	Per Service	Full	Exempt	135.00	135.00	
Downsize Rubbish Bin Downsize existing 240 L mobile garbage bin to 140 L mobile garbage bin. Bin collected weekly. <i>This option will be available from 1 July 2022.</i>	One off fee	Full	Taxable	56.50	98.00	-42.3%
Upsize Recycling Bin Upsize existing 240 L mobile recycling bin to 360 L mobile recycling bin. Bin collected fortnightly. <i>This option will be available from 1 July 2022.</i>	One off fee	Full	Taxable	98.00	56.50	73.5%
New Home Bin Requests Residents will be able to request the different bin options (140 L or 240 L mobile garbage bin and 240 L or 360 L mobile recycling bin) when ordering bins.				No charge	No charge	
OTHER WASTE SERVICES						
Commercial Local Government Waste Service						
<i>An annual charge per waste receptacle pursuant to Section 67 of the Waste Avoidance & Resource Recovery Act 2007 (WARR) is levied for a waste service provided by the City.</i>						
Rubbish Only Waste Service includes: supply and weekly collection of one 240 L MGB	Per Service	Full	Exempt	150.00	141.00	6.4%
Recycling Only Waste Service includes: supply and fortnightly collection of one 240 L MRB	Per Service	Full	Exempt	140.00	135.00	3.7%
Bulk Rubbish Only Waste Service (660 L) includes: supply of 1 x 660 L MGB; and the weekly collection of 1 x 660 L MGB	Per Service	Full	Exempt	590.00	560.00	5.4%
Bulk Rubbish Only Waste Service (1100 L) includes: supply of 1 x 1100 L MGB; and the weekly collection of 1 x 1100 L MGB	Per Service	Full	Exempt	755.00	715.00	5.6%
Bulk Recycling Only Waste Service (660 L) includes: supply of 1 x 660 L MRB; and the weekly collection of 1 x 660 L MRB	Per Service	Full	Exempt	570.00	540.00	5.6%
Bulk Recycling Only Waste Service (1100 L) includes: supply of 1 x 1100 L MRB; and the weekly collection of 1 x 1100 L MRB	Per Service	Full	Exempt	730.00	690.00	5.8%
Ad-Hoc Local Government Waste Collections						
<i>A per service charge for ad-hoc local government waste collection is charged pursuant to section 6.16 of the Local Government Act 1995 for the once off ad-hoc collection of:</i>						
1 x 240 L MGB	Per Service	Full	Exempt	6.30	6.00	5.0%
1 x 660 L MGB	Per Service	Full	Exempt	10.00	9.60	4.2%
1 x 1100 L MGB	Per Service	Full	Exempt	13.50	13.00	3.8%
1 x 240 L MRB	Per Service	Full	Exempt	6.30	6.00	5.0%
1 x 660 L MRB	Per Service	Full	Exempt	9.75	9.30	4.8%
1 x 1100 L MRB	Per Service	Full	Exempt	13.00	12.50	4.0%

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
WASTE MANAGEMENT CENTRE						
Waste Vouchers						
<i>Ratepayers and residents of the City of Mandurah are entitled to Free Entry with a current valid waste voucher to dispose of up to 1m³ of green waste or general waste from a Car, Utility, Van or Trailer. Vouchers are only issued to properties that pay the waste service charge.</i>						
Green Waste Voucher - equivalent value of \$20.50						
General Waste Voucher - equivalent value of \$53.50						
Credit Account Application Fee						
Credit limit below \$3000	per item	Full	Taxable	25.00		New Fee
Credit limit above \$3000	per item	Full	Taxable	50.00		New Fee
Large Volumes of Compacted Waste						
City approval is required for the delivery of large volumes (1000 tpa) of compacted waste to the Waste Management Centre.						
COMMERCIAL LOADS						
All trucks (regardless of size) will be weighed and charged on a per tonne basis						
Minimum charge for Commercial Loads on Weighbridge						
General Waste	per item	Full	Taxable	54.00	52.00	3.8%
Green Waste	per item	Full	Taxable	39.50	38.00	3.9%
Inert Waste	per item			33.00	32.00	3.1%
<i>Discounts are provided to Large commercial waste operators who dispose of volumes of over 5,000 tonnes per annual will be at the discretion of city officers up to 25% discount for the processing and management of waste through the Waste Management Centre only.</i>						
General Waste						
General Waste (non-metropolitan) per tonne	per tonne	Full	Taxable	155.00	150.00	3.3%
General Waste (metropolitan) per tonne (Landfill Levy applies)	per tonne	Full	Taxable	155.00 plus applicable landfill levy	150.00 plus applicable landfill levy	
Green Waste						
Green Waste (No weeds, grass or soil)						
Truck - per tonne	per tonne	Full	Taxable	100.00	95.00	5.3%
Utilities & Trailers - up to 1 m ³	per m ³	Full	Taxable	20.50	19.50	5.1%
- 1.0 - 2.0 m ³	per m ³	Full	Taxable	40.50	38.50	5.2%
- > 2.0 m ³	per m ³	Full	Taxable	60.50	57.50	5.2%
Large Logs/Tree Trucks				111.00	105.00	5.7%
Inert Waste						
Trucks - per tonne	per tonne	Full	Taxable	111.00	105.00	5.7%
Inert (Construction & Demolition) Waste - per tonne	per tonne	Full	Taxable	78.00	74.50	4.7%
Hazardous Material						
Asbestos material - per tonne (maximum 2 tonnes)	per tonne	Full	Taxable	205.00	200.00	2.5%
Recyclable Material						
Recyclable Scrap Steel (no contamination) per tonne	per tonne	Full	Taxable	No Charge	No Charge	
Cardboard/General Recyclables (per m ³)	per m ³	Full	Taxable	13.25	12.75	3.9%
CFLs/Fluorescent Tubes (per kg)	per Kg	Full	Taxable	5.90	5.70	3.5%
E-waste (per kg)	per Kg	Full	Taxable	0.95	0.90	5.6%
Mattresses (per item)	per Kg	Full	Taxable	37.00	35.00	5.7%
Entry When Weighbridge Not In Use - Heavy Vehicles				\$ per Vehicle Wheel	\$ per Vehicle Wheel	
Types of Waste						
General Waste		Full	Taxable	58.00	56.00	3.6%
Green Waste		Full	Taxable	29.00	28.00	3.6%
Inert Waste		Full	Taxable	21.00	20.50	2.4%
RESIDENTIAL LOADS - CARS, UTILITIES AND TRAILERS						
Green Waste						
Car Sedan Boot - Green Waste Only (up to 0.5 m ³)	per m ³	Full	Taxable	1 valid green waste voucher or 13	1 valid green waste voucher or 12.5	
SUV Boot - Green Waste Only (up to 0.6 m ³)	per m ³	Full	Taxable	1 valid green waste voucher or 16.50	1 valid green waste voucher or 16.00	
Utility/Trailer - Clean Green Waste (no contamination)				1 valid green waste voucher or 20.50	1 valid green waste voucher or 19.50	
- Up to 1 m ³	per m ³	Full	Taxable			
- between 1.0 and 2.0 m ³	per m ³	Full	Taxable	40.50	38.50	5.2%
- greater than 2.0 m ³	per m ³	Full	Taxable	60.50	57.50	5.2%
vehicles in excess of 3 m ³ will be required to be weighed on the weighbridge						

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
General Waste						
Car Sedan Boot - General Waste Only (up to 0.3 m ³)	per m ³	Full	Taxable	1 valid general waste voucher or 26.00	1 valid general waste voucher or 25.00	
SUV Boot - General Waste Only (up to 0.6 m ³)	per m ³	Full	Taxable	1 valid general waste voucher or 38.50	1 valid general waste voucher or 37.00	
Utility/Trailer - General Waste	per m ³					
- Up to 1 m ³	per m ³	Full	Taxable	1 valid general waste voucher or 53.50	1 valid general waste voucher or 51.00	
- between 1.0 and 2.0 m ³	per m ³	Full	Taxable	84.50	80.50	5.0%
- greater than 2.0 m ³	per m ³	Full	Taxable	130.00	124.00	4.8%
vehicles in excess of 3 m ³ will be required to be weighed on the weighbridge						
Inert Waste						
Car Sedan Inert Waste (bricks, sand, concrete) (up to 0.5 m ³) Only	per m ³	Full	Taxable	1 valid general waste voucher or 16	1 valid general waste voucher or 15.5	
Utility/Trailer - Inert Waste (bricks, sand, concrete)	per m ³	Full	Taxable			
- Up to 1 m ³	per m ⁴	Full	Taxable	1 valid general waste voucher or 28.00	1 valid general waste voucher or 27.00	
- 1.0 - 2.0 m ³	per m ⁵	Full	Taxable	53.50	51.00	4.9%
- > 2.0 m ³	per m ⁶	Full	Taxable	106.50	102.00	4.4%
Utility/Trailer - Scrap Metal only (no contamination)	per m ³	Full	Taxable	No charge	No charge	
Hazardous Materials						
Asbestos material - per sheet or part thereof	Per Sheet	Full	Taxable	19.50	19.00	2.6%
Asbestos - per tonne (maximum 2 tonne)	per m ³	Full	Taxable	205.00	200.00	2.5%
Household Hazardous Waste (Domestic quantities < 20kg)		Full	Taxable	No Charge	No Charge	
Recyclables						
Passenger Tyres - each	Each	Full	Taxable	7.50	7.50	
Passenger Tyres with rims attached - each	Each	Full	Taxable	14.00	14.00	
Truck Tyres - each	Each	Full	Taxable	18.00	18.00	
Truck Tyres with rims attached - each	Each	Full	Taxable	21.00	21.00	
Mattresses - each	Each	Full	Taxable	35.00	35.00	
Car Bodies - per car <i>Car bodies are only accepted where tyres are removed and no rubbish is left on or in car bodies</i>	Per Car	Full	Taxable	15.00	15.00	
Cardboard/General Recyclables (Residents only)		Full	Taxable	No Charge	No Charge	
E-waste (domestic quantities only)		Full	Taxable	No Charge	No Charge	
CFLs/Fluorescent Tubes (domestic quantities only)		Full	Taxable	No Charge	No Charge	
Waste Oil (domestic quantities only)		Full	Taxable	No Charge	No Charge	
Paint		Full	Taxable	No Charge	No Charge	
Public Weighbridge						
Weight and full certification		Full	Taxable	34.00	33.00	3.0%
Administration						
Drive off without paying fee		Full	Taxable	200.00		

Detail	Condition	Fee Basis	GST Status	2023/2024 Fee/Charge (Incl. GST) \$	2022/2023 Fee/Charge (Incl. GST) \$	Increase vs 2022/2023 %
TIMS THICKET WASTE FACILITY						
Inert Waste - non-metropolitan area (per cubic metre)						
Clean Fill	per m ³	Full	Taxable	12.25	12.00	2.1%
Clean Building Fill (Minimal Contamination)	per m ³	Full	Taxable	32.50	31.50	3.2%
Contaminated Building Fill (Mixed Loads - requires sorting)	per m ³	Full	Taxable	69.00	67.00	3.0%
Non-complying Fill	per m ³	Full	Taxable	189.00	183.00	3.3%
Inert Waste - metropolitan area (Landfill levy applies \$105.00 per cubic metre from 1 July 2022)						
Clean Fill	per m ³	Full	Taxable	127.75	127.50	0.2%
Clean Building Fill (Minimal Contamination)	per m ³	Full	Taxable	148.00	147.00	0.7%
Clean Building Fill (Mixed Loads)	per m ³	Full	Taxable	184.50	182.50	1.1%
Non-complying Fill	per m ³	Full	Taxable	304.50	298.50	2.0%
Waste Licence Application Fee	per application	Statutory	Exempt	20.00	20.00	
Weekend/After Hours Callout Fee (Inert Landfill)	per call-out	Full	Taxable	260.00	260.00	

ATTACHMENT 12.4

#	Name	Comment	Response
1	Withheld	Whilst I have only read your newsletter and, I really don't need to know the details because if you are increasing rates, then enough said. Why so high? It is all very well spruiking how wonderful your works are but not all are necessary. They foreshore pool etc and Smart St Mall drawn out project seems to be a white elephant. The mall is dead, no more people than before. Waste of trees along Lakes Rd. Half have died, rest need staking. Where is a turning lane into Legend Cres? It is dangerous sitting there waiting to turn. Making Lakes Road a highway near retirement villages and hospital was a poor idea. So many other things I could name show a waste of money for very little gain. Again, it is pensioners and residents who bear the brunt of this spending.	The Council has worked hard to achieve a forward-looking and responsible budget in this current environment by prioritising capital works, reducing operating expenses so the impact on our ratepayers is minimal. The City is impacted by the increase in CPI (Perth CPI average 6.88% over the last 4 quarters from March 2023) and increased costs to utilities, interest rates and insurance. The Council is aware of the cost-of-living pressures of the ratepayers and has advertised rate increases below CPI as a result. The Council has the ability to model the impact of its decisions over the longer term through its 10-year Long Term Financial Plan. This approach is greater than other levels of government and ensures that decisions made today consider the impacts for the future. One problem Council is addressing is the level of investment in the City's \$1.4billion asset portfolio. The data shows that the current level of renewal investment is not enough, and over 10 years, through the LTFP, there is a strategy to ensure each year ratepayers will pay a fair amount for their enjoyment and use of the City's assets in that year.

2	Withheld	Do not increase the rates for 2023/24. It is irresponsible to be squeezing more money from financially stressed rate-payers at this time. Tighten your own belts and adapt to the climate. Now is not the time.	Refer to Response #1
3	Withheld	I oppose the rise of 4.95% in our rates 3% is more than adequate we are all suffering now with the cost of living.	Refer to Response #1
4	G Cooke	I feel putting the rates up by 4.95% if absolutely disgusting, people are struggling with interest rates, day to day living, fuel prices and food. Maybe you should put yourselves in their position just to see how hard life is for them. I vote a no confidence in what your proposing.	Refer to Response #1
5	F Leo	The rise is too high and not in line with inflation. Unjustified increase.	Refer to Response #1 – The proposed rate increase is lower than CPI
6	Withheld	"Do not increase the rates for 2023/24. It is irresponsible to be squeezing more money from financially-stressed rate-payers at this time. Tighten your own belts and adapt to the climate. Now is not the time. Crowing over 'finding savings' and easing rates by 'less than inflation' is disgusting and particularly so when you increased my MORE than inflation last year. You should not award yourselves pay-rises when the electorate is not receiving them. You should be sensitive to the economic climate and plate elaborate spending plans on the back burner. "	Refer to Response #1
7	L Barnes	With the rate rise, I would like to see more availability to sporting activities in the parks (Even the small parks) we have around Greenfields, basketball hoops / Cricket nets . Seems we have to drive miles to get to anything, and the school amenities are obviously not available.	The City will be undertaking a Community Infrastructure Plan review which will identify the infrastructure requirements for the community, including sporting activities into the future. The City

		The cricket nets that are available, during summer are over flowing. Some where balls will not go on the road.	will advertise the draft Plan to the community in early 2024.
8	Withheld	Families are already struggling as it is with the cost of living. Domestic abuse and marriage divorces are at an all time high, said to have been caused by the pressure families are facing due to high living costs. These numbers are only set to rise as the pressure strengthens. A sensible approach from the city and holding off on any rate rises will see a satisfied, happy community.	Refer to Response #1
9	Withheld	How does the Mandurah Council justify an increase higher than City of Perth whom are head of state. City of Perth increase for 2023/2024 is 2.95%. The 2022/2023 increase for Mandurah council rates was 9% one of the highest for all local councils by 6%-9%. 😞	Refer to Response #1 – Note the City of Mandurah rate increase for 2022/23 was 4.43%.

Rate Modelling Options

Option 1 – 2% in year 1 then 0.68% above CPI

Long Term Financial Plan Impact:

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Opening Funding Surplus / (Deficit)	600,000	(500,000)	(500,000)	(3,394,470)	(8,042,316)	(10,871,918)	(13,429,678)	(16,084,675)	(18,840,001)	(21,698,846)
Operating Income										
Rates	90,065,977	94,606,542	98,799,039	102,674,433	106,696,393	110,870,322	115,201,816	119,696,677	124,360,915	129,200,755
Other Income	41,950,997	43,090,036	44,270,520	45,283,769	46,322,349	47,386,894	48,478,053	49,596,490	50,742,888	51,917,947
Operating Income Total	132,016,975	137,696,577	143,069,559	147,958,202	153,018,743	158,257,216	163,679,869	169,293,167	175,103,803	181,118,702
Operating Expenses										
Direct Employee costs	(55,125,043)	(55,976,659)	(60,754,661)	(61,871,032)	(63,932,556)	(65,522,579)	(67,118,965)	(69,344,359)	(71,169,534)	(72,799,813)
Other Expenses	(99,258,778)	(98,588,354)	(101,276,428)	(103,115,470)	(104,994,003)	(106,636,491)	(108,350,908)	(110,120,561)	(112,028,943)	(113,896,596)
Operating Expenses Total	(154,383,821)	(154,565,013)	(162,031,089)	(164,986,502)	(168,926,559)	(172,159,070)	(175,469,872)	(179,464,921)	(183,198,477)	(186,696,408)
Non-cash amounts excluded from operating activities	34,369,873	33,084,683	33,084,683	33,084,683	33,084,683	33,084,683	33,084,683	33,084,683	33,084,683	33,084,683
Amount attributable to operating activities	12,003,027	16,216,247	14,123,152	16,056,383	17,176,867	19,182,828	21,294,679	22,912,929	24,990,009	27,506,976
Investing activities										
Capital Revenue	17,706,915	13,157,782	7,401,844	9,935,745	5,989,629	5,404,386	7,756,718	4,997,000	4,247,000	4,247,000
Capital Program	(46,801,721)	(46,604,278)	(25,518,899)	(33,219,177)	(24,872,851)	(24,998,519)	(26,314,309)	(27,846,106)	(22,546,106)	(22,546,106)
Additional renewal expenditure						(577,600)	(4,432,726)	(1,068,770)	(7,636,945)	(9,620,018)
Amount attributable to investing activities	(29,094,806)	(33,446,496)	(18,117,055)	(23,283,432)	(18,883,222)	(20,171,733)	(22,990,317)	(23,917,876)	(25,936,051)	(27,919,124)
Amount attributable to financing activities	15,991,779	17,230,249	1,099,433	2,579,203	(1,123,246)	(1,568,855)	(959,359)	(1,750,380)	(1,912,803)	(2,553,509)
Surplus/(Deficit) no carry forward	(5500,000)	\$0	(\$2,894,470)	(\$4,647,846)	(\$2,829,602)	(\$2,557,760)	(\$2,654,997)	(\$2,755,326)	(\$2,858,845)	(\$2,965,657)

Note, the deficit amounts shown in the table above require the City to find savings to balance LTFP.

The assumptions based on option 1 are as follows:

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
CPI	6.70%	3.60%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Current rate assumption	2.00%	4.28%	3.68%	3.18%	3.18%	3.18%	3.18%	3.18%	3.18%	3.18%
Rates amount	90,065,977.31	94,606,541.95	98,799,038.76	102,674,433.30	106,696,393.40	110,870,321.67	115,201,816.11	119,696,677.11	124,360,914.58	129,200,755.48
Yearly Increase	2,706,891.31	4,540,564.64	4,192,496.81	3,875,394.54	4,021,960.10	4,173,928.27	4,331,494.44	4,494,861.00	4,664,237.47	4,839,840.90
Average \$ Increase (1.697)	33.94	74.08	66.42	59.51	61.40	63.36	65.37	67.45	69.60	71.81

The impact on the ratios that are key local government performance measures are as follows:

Ratios	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Current Ratio (>1)	1.27	1.34	1.36	1.22	1.17	1.14	1.11	1.07	1.05	1.01
Debt service cover ratio (Basic >2, Advanced >5)	2.18	3.22	2.51	2.65	2.83	2.96	3.32	3.45	3.70	3.74
Own source revenue (Basic >0.4, Intermediate >0.6, Advanced >0.9)	0.81	0.84	0.84	0.85	0.86	0.87	0.89	0.90	0.91	0.92
Operating Surplus ratio (Basic >0.01, Advanced >0.15)	-0.18	-0.13	-0.14	-0.12	-0.11	-0.09	-0.08	-0.06	-0.05	-0.03
Asset Consumption Ratio (Basic >0.5, Improving between 0.6 and 0.75)	0.71	0.70	0.68	0.66	0.65	0.63	0.62	0.61	0.59	0.58
Asset Sustainability Ratio (Basic >0.9, Improving between 0.9 and 1.1)	0.68	1.41	0.77	1.08	0.75	0.77	0.93	0.87	0.91	0.97
Asset renewal ratio (Basic between .75 and .95, Improving between .95 and 1.05)	0.95	0.97	0.92	0.96	0.97	0.97	1.01	1.05	1.16	1.20

The Asset Management Reserve will be fully depleted by year 4 as shown in the graph below:



Option 2 – 3% in year 1 then 0.68% above CPI

Long Term Financial Plan Impact:

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Opening Funding Surplus / (Deficit)	600,000	(500,000)	(500,000)	(667,855)	(4,342,079)	(6,167,098)	(7,688,329)	(9,273,836)	(10,925,661)	(12,645,915)
Operating Income										
Rates	90,938,745	95,516,664	99,742,654	103,648,055	107,700,977	111,906,851	116,271,307	120,800,177	125,499,506	130,375,554
Other Income	41,950,997	43,090,036	44,270,520	45,283,769	46,322,349	47,386,894	48,478,053	49,596,490	50,742,888	51,917,947
Operating Income Total	132,889,743	138,606,700	144,013,174	148,931,824	154,023,326	159,293,745	164,749,359	170,396,667	176,242,395	182,293,501
Operating Expenses										
Direct Employee costs	(55,125,043)	(55,976,659)	(60,754,661)	(61,871,032)	(63,932,556)	(65,522,579)	(67,118,965)	(69,344,359)	(71,169,534)	(72,799,813)
Other Expenses	(99,258,778)	(98,588,354)	(101,276,428)	(103,115,470)	(104,994,003)	(106,636,491)	(108,350,908)	(110,120,561)	(112,028,943)	(113,896,596)
Operating Expenses Total	(154,383,821)	(154,565,013)	(162,031,089)	(164,986,502)	(168,926,559)	(172,159,070)	(175,469,872)	(179,464,921)	(183,198,477)	(186,696,408)
Non-cash amounts excluded from operating activities	34,369,873	33,084,683	33,084,683	33,084,683	33,084,683	33,084,683	33,084,683	33,084,683	33,084,683	33,084,683
Amount attributable to operating activities	12,875,795	17,126,370	15,066,768	17,030,005	18,181,450	20,219,357	22,364,170	24,016,429	26,128,601	28,681,775
Investing activities										
Capital Revenue	17,706,915	13,157,782	7,401,844	9,935,745	5,989,629	5,404,386	7,756,718	4,997,000	4,247,000	4,247,000
Capital Program	(46,801,721)	(46,604,278)	(25,518,899)	(33,219,177)	(24,872,851)	(24,998,519)	(26,314,309)	(27,846,106)	(22,546,106)	(22,546,106)
Additional renewal expenditure	-	-	-	-	-	(577,600)	(4,432,726)	(1,068,770)	(7,636,945)	(9,620,018)
Amount attributable to investing activities	(29,094,806)	(33,446,496)	(18,117,055)	(23,283,432)	(18,883,222)	(20,171,733)	(22,990,317)	(23,917,876)	(25,936,051)	(27,919,124)
Amount attributable to financing activities	15,119,011	16,320,126	2,882,433	2,579,203	(1,123,246)	(1,568,855)	(959,359)	(1,750,380)	(1,912,803)	(2,553,509)
Surplus/(Deficit) no carry forward	(\$500,000)	(\$0)	(\$167,855)	(\$3,674,224)	(\$1,825,019)	(\$1,521,231)	(\$1,585,507)	(\$1,651,826)	(\$1,720,254)	(\$1,790,858)

Note, the deficit amounts shown in the table above require the City to find savings to balance LTFF.

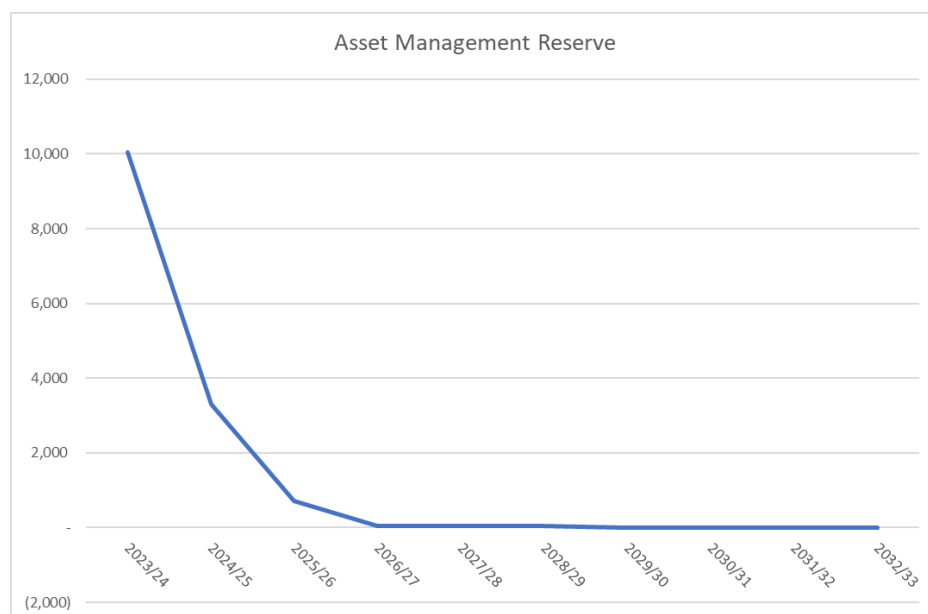
The assumptions based on option 2 are as follows:

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
CPI	6.70%	3.60%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Current rate assumption	3.00%	4.28%	3.68%	3.18%	3.18%	3.18%	3.18%	3.18%	3.18%	3.18%
Rates amount	90,938,745.37	95,516,664.48	99,742,653.80	103,648,055.30	107,700,976.58	111,906,850.60	116,271,306.66	120,800,177.46	125,499,506.24	130,375,554.36
Yearly Increase	3,579,659.37	4,577,919.11	4,225,989.32	3,905,401.50	4,052,921.28	4,205,874.02	4,364,456.06	4,528,870.80	4,699,328.78	4,876,048.12
Average \$ Increase (1,697)	50.91	74.81	67.08	60.10	62.01	63.98	66.01	68.11	70.28	72.51

The impact on the ratios that are key local government performance measures are as follows:

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Ratios										
Current Ratio (>1)	1.27	1.34	1.36	1.32	1.21	1.29	1.19	1.28	1.19	1.28
Debt service cover ratio (Basic >2, Advanced >5)	2.34	3.39	2.67	2.80	2.99	3.11	3.48	3.61	3.86	3.90
Own source revenue (Basic >0.4, Intermediate >0.6, Advanced >0.9)	0.81	0.85	0.84	0.86	0.87	0.88	0.89	0.90	0.91	0.93
Operating Surplus ratio (Basic >0.01, Advanced >0.15)	-0.17	-0.12	-0.13	-0.11	-0.10	-0.09	-0.07	-0.06	-0.04	-0.03
Asset Consumption Ratio (Basic >0.5, Improving between 0.6 and 0.75)	0.71	0.70	0.68	0.66	0.65	0.63	0.62	0.61	0.59	0.58
Asset Sustainability Ratio (Basic >0.3, Improving between 0.9 and 1.1)	0.68	1.41	0.77	1.00	0.75	0.77	0.93	0.87	0.91	0.97
Asset renewal ratio (Basic between .75 and .95, Improving between .95 and 1.05)	0.95	0.97	0.92	0.96	0.97	0.97	1.01	1.05	1.16	1.20

The Asset Management Reserve will be fully depleted by year 4 as shown in the graph below:



Option 3 – 4% in year 1 then 0.68% above CPI

Long Term Financial Plan Impact: